

# Exhibit 46



June 29, 2018

**Certification**

**Park IP Translations**

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Chinese into English of the document with bates number range: IRI-CRT-00000907 – IRI-CRT-00000908.

A handwritten signature in black ink, appearing to read 'Hanna Kang'.

Hanna Kang

Project Manager

Project Number: BBLP\_1806\_007

15 W. 37th Street 8th Floor  
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## IRICO Group Corporation

IRICO Group Corporation, a wholly state-owned company approved by the State Council, is one of 180 backbone state-owned enterprises managed by the Central Enterprise Working Committee.

IRICO Group Corporation's previous incarnation, "Shaanxi Color Picture Tube Plant," was put on the drawing board in 1977, and groundbreaking occurred in 1979. Construction was completed and the plant was commissioned in December 1982. The Color Picture Tube Complete Plant and Technology Project was approved for construction by the Party Central Committee and the State Council, and was listed as one of the key projects under the State's "Sixth Five-Year Plan." China's first color picture tubes were born here.

IRICO Group Corporation is an especially large corporate group with diversified operations, centered around the color display devices business. There are more than 20 firms under its banner, including Irico Color Picture Tube General Factory, IRICO Display Devices Co., Ltd. and other wholly owned subsidiaries, controlled companies and joint venture companies.

IRICO Group Corporation currently has total assets of 8.8 billion yuan and 22,400 employees. The Group's main products are color picture tubes, which come in 37cm, 54cm and 64cm flat square tubes, 64cm and 74cm pure flat picture tubes, 40cm color display tubes, and 16cm projection tubes. The annual production capacity of color tubes currently stands at 10 million units. Today, IRICO has become China's largest color picture production base and possesses the strongest independent capabilities. From its first plant commissioning to the present, the company has produced a total of 78.53 million color picture tubes (and display tubes), taken in cumulative sales revenue of 63.4 billion yuan, realized 8.128 billion yuan in profits and taxes paid, generated 940 million U.S. dollars in foreign exchange from exports, and obtained significant economic and social benefits.

In the two decades since IRICO Group Corporation's first plant commissioning, it has always received care and support from Party Central Committee and State Council leading comrades, as well as from local governments. A succession of Party and State leaders have come to our enterprise on inspection rounds, including Jiang Zemin, Li Peng, Zhu Rongji, Hu Jintao, Li Lanqing, Li Xiannian, Peng Zhen, Qiao Shi, Song Ping, Yao Yilin, Wan Li, Wang Zhen, Hu Qiaomu, Song Renqiong, Fang Yi, Ni Zhifu, Tian Jiyun, Wu Bangguo, Zou Jiahua, Li Tieying, Wen Jiabao, Zeng Qinghong, Wu Yi, Zhang Jingfu, Song Jian, Wang Zhaoguo, Li Guixian, and Wang Zhongyu, and they have rated IRICO's development very highly.



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IRI-CRT-00000907

|   |  |
|---|--|
| <p>SIGNIFICANT EVENTS OF IRICO 1977</p> <p style="text-align: right;"><b>1977</b></p> | <p>[handwritten:]</p> <p>Di Sheng and I have held a meeting of the relevant ministries to study and discuss whether to import this color picture tube plant. Everyone is of the opinion that it should be imported, since relying on ourselves to tackle key problems would take too long, and we would be unable to meet current demand. Importing this plant will help us to become self-reliant more quickly.</p> <p style="text-align: right;">—[Li] Xiannian</p> <p style="text-align: right;">September 16, 1973</p> |
|---|--|

**February 17** The Fourth Machinery Industry Ministry Party Leadership Group uses its (1977) Dang No. 4 report to the State Council and Vice Premier Li Xiannian to propose the introduction from abroad of complete color picture tube plants and technology. The State Planning Commission also reported to the State Council to this end in February and April. The instruction from Vice Premier Li Xiannian was: I intend to approve this report. Color televisions are very important for industrial, national defense and civilian use, so they must not be left out of the projects when formulating five-year plans, and they must be included in the plans.” The other leaders on the Political Bureau signed off on the report and approved it. At that point, the Central Committee and the State Council formally approved a color picture tube restoration complete plant and technology project on April 13, and included it as a key technology introduction project. Officially titled the Xianyang Color Picture Tube Project, at the time it was also known as the “Xianyang Color-Electronics Project.”

**May** The Fourth Machinery Industry Ministry appoints Wu Zukai as chief engineer of the plant.

**June** The Fourth Machinery Industry Ministry forms a technology introduction project leading group and an external technology negotiation team.

**July 24** The site for the plant, selected jointly by Shaanxi Province and the Fourth Machinery Industry Ministry, is north of Ancun Production Brigade, Zhandou Commune, Xianyang City, Shaanxi. The plant serial number was determined to be Guo Ying Factory 4400.

**July** The first group of construction personnel arrives in Xi’an.

**August** Japanese screen, coating and printing companies, Hitachi, Matsushita, Asahi Glass, Nippon Electric Glass, etc., come to participate in technology discussion and price inquiries and quotations.

**August** Zhang Xiaochen appointed plant manager.

**September** Xia Minyou appointed deputy plant manager.

**November 14** “Irico Project Leadership Group” is established under the Central Committee’s direct leadership. Shaanxi Revolutionary Committee Deputy Chair Hui Shigong is Group Leader, Fourth Machinery Industry Ministry Vice Minister Wang Zongjin is Deputy Group Leader, and other group members are Provincial Construction Commission Deputy Chair Bai Yi, Xianyang Land Commission Deputy Secretary Yang Hua, Fourth Machinery Industry Ministry Infrastructure Bureau Deputy Bureau Chief Zhang Liangfeng, and Sun Kehua, head of the Provincial Electronics Bureau’s core party group.



## 彩虹集团公司

彩虹集团公司是经国务院批准的国有独资公司，是中央企业工委管理的180家国有骨干企业之一。

彩虹集团公司的前身“陕西彩色显像管总厂”于1977年立项，1979年破土动工，1982年12月建成投产。彩色显像管成套设备和技术项目是经党中央、国务院批准建设的，被列为国家“六五”计划重点引进项目。我国第一只彩色显像管在这里诞生。

彩虹集团公司是以彩色显示器件为主业、实施多元化经营的特大型企业集团。下属彩虹彩色显像管总厂、彩虹股份公司等全资子公司、控股公司及合资公司共20多家。

彩虹集团现有总资产88亿元，员工22,400人，彩虹集团主产品为彩色显像管，其品种有37cm、54cm平面直角、64cm平面直角、64cm纯平、74cm纯平管及40cm彩色显示管、16cm投影管。现彩管年生产能力1,000万只。目前，彩虹已成为我国最大的、自配能力最强的彩色显像管生产基地。公司从建成投产至今，共生产彩色显像管（显示管）7,853万只，产品累计销售收入634亿元，实现利税81.28亿元，出口创汇9.4亿美元，取得了显著的经济效益和社会效益。

彩虹集团公司在建成投产后的二十年来，一直得到党中央、国务院领导同志及地方政府的关怀和支持。党和国家领导人江泽民、李鹏、朱镕基、胡锦涛、李岚清、李先念、彭真、乔石、宋平、姚依林、万里、王震、胡乔木、宋任穷、方毅、倪志福、田纪云、吴邦国、邹家华、李铁映、温家宝、曾庆红、吴仪、张劲夫、宋健、王兆国、李贵鲜、王忠禹等先后来企业视察工作，并对彩虹的发展给予了高度的评价。



由 扫描全能王 扫描创建



彩虹大事记 1977  
SIGNIFICANT EVENTS OF IRICO

1977年

彩色显像管成套设备  
一次有有关部门会议，研究过  
这套彩色显像管成套设备  
进不进，大家意见不一  
出。因为靠进口设备，  
同太贵，满足不了当前需  
进口这套设备代进口  
自力更生快些。

先念 批示  
九月十日

2月17日 第四机械工业部党组以(1977)党4号文报国务院及李先念副总理，提出从国外引进彩色显像管成套技术和设备。国家计委于2月和4月也为此向国务院打报告。李先念副总理批示：“拟同意这个报告。彩色电视机对工业、国防和民用都很重要，在制定五年计划时，不要在项目上漏掉，必须列入计划”。中央政治局其他领导圈阅并同意。至此，中央、国务院于4月13日正式批准恢复彩色显像管成套设备和技术项目，并列为国家重点引进项目。定名为“咸阳彩色显像管工程”，当时也被称为“咸阳彩电工程”。

5月 第四机械工业部任命吴祖培为工厂总工程师。

6月 第四机械工业部组成引进项目领导小组和对外技术谈判班子。

7月24日 经陕西省和第四机械工业部共同选定厂址为陕西省咸阳市战斗公社安村大队以北。确定工厂编号为国营四四00厂。

7月 首批工程建设人员抵达西安。

8月 日本日立、松下、旭硝子、电气硝子、网版、涂料及印刷等公司来华参加技术座谈和询价、报价工作。

8月 任命张笑晨为工厂厂长。

9月 任命夏民友为工厂副厂长。

11月14日 在中央的直接领导下，成立了“彩电工程会战领导小组”。陕西省革命委员会副主任惠世恭任组长、四机部副部长王宗金任副组长，省建委副主任白毅、咸阳地委副书记杨化、四机部基建局副局长梁峰、省电子局党的核心小组组长孙克华为领导小组成员。

SIGNIFICANT EVENTS OF IRICO



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IRI-CRT-00000908

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# Exhibit 47



June 29, 2018

**Certification**

**Park IP Translations**

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Chinese into English of the document with bates number range: IRI-CRT-00000913 – IRI-CRT-00000915.

A handwritten signature in black ink, appearing to read 'Hanna Kang'. The signature is fluid and cursive, with the first name 'Hanna' and last name 'Kang' clearly distinguishable.

Hanna Kang

Project Manager

Project Number: BBLP\_1806\_007

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IRICO Group Corporation

## **Letter of Responsibilities**

for

Annual Operational Performance of the  
Responsible Persons of the Enterprise

(2011)



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IRI-CRT-00000913

Serial Number. 02

**IRICO Group Corporation**  
**Letter of Responsibilities for Operational Tasks**

2011 is the first year of the “Twelfth Five-Year Plan,” and it is also the most critical year for the Group’s achievement of industrial transformation. **IRICO Group Corporation** (Party A) and **IRICO Display Devices Co., Ltd.** (Party B) hereby conclude this Management Goals Contract in order to further strengthen business management, achieve the group company’s transformation goals, earnestly uphold the interests of owners, implement asset value preservation and appreciation responsibilities, establish incentive and constraint mechanisms for the responsible persons of enterprises controlled by the Group, mobilize the enthusiasm of all of the companies for production and operations, and ensure that the group company’s 2011 operating budget goals are fully met.

**1. Contracting method:**

The method of approved management contract goals with internal linking of pay to performance shall be adopted.

**II. Contracting period: From January 1, 2011 to December 31, 2011.**

**III. Main contract goals of Party B**

1. Operating income (weight: 25%): 1,040,000,000 yuan;
2. Income from new industries (weight: 5%): 63,000,000 yuan;
3. Total profit (weight: 25%): -2,000,000 yuan;
4. Profit from new industries (weight: 2%): -3,000,000 yuan;
5. Economic value added (weight: 20%): -250,000,000 yuan;
6. Current assets turnover ratio (weight: 5%): 1.05;



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7. Accounts receivable balance (weight: 5%): 85,000,000 yuan;
8. Inventory (weight: 5%): 105,000,000 yuan;
9. Technology investment (weight: 3%): 80,000,000 yuan;
10. Stability maintenance (weight: 5%): maintain stability of the staff team, no mass incidents, no safety accidents;
11. Approved total wages: 103,380,000 yuan (adjusted for changes in actual productivity).

#### **IV. Other responsibilities**

1. To strictly comply with all national laws and regulations and the Company's various rules and regulations.
2. Safety, environmental protection, quality, fire protection: To have no incidents.
3. To actively promote informatization in accordance with the group company's requirements.
4. To pay various taxes and various types of insurance according to law.
5. To assume responsibility for contracts signed with foreign parties.
6. To strengthen construction of spiritual civilization, and have no significant violations of discipline or rules for the whole year.

#### **V. Reward and punishment methods**

To be executed in accordance with the Measures for Assessment of the Operational Performance of the Responsible Persons of IRICO Group Corporation.

Party A's Representative: [illegible signature] Party B's Representative: [illegible signature]  
January 17, 2011 January 17, 2011



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彩虹集团公司  
企业负责人年度经营业绩

责  
任  
书

(2011 年度)



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IRI-CRT-00000913

CONFIDENTIAL

序号 02

## 彩虹集团公司 经营任务责任书

2011 年是“十二五”开局之年，也是集团公司实现产业转型最为关键的一年，为进一步加强经营管理，实现集团公司的转型目标，切实维护所有者权益，落实资产保值增值责任，建立集团控股企业负责人激励和约束机制，调动各公司生产经营积极性，确保集团公司 2011 年经营预算目标的全面完成，彩虹集团公司（甲方）与彩虹显示器件股份有限公司（乙方）签订本经营目标承包书。

### 一、承包方式：

采取核定经营承包指标，内部工效挂钩的承包方式。经营目标完成情况与企业负责人奖惩挂钩，同时与所在企业工资总额挂钩。

二、承包期限：2011 年 1 月 1 日至 2011 年 12 月 31 日。

### 三、乙方承包的主要指标

- 1、营业收入（权重 25%）：104000 万元；
- 2、新产业收入（权重 5%）：6300 万元；
- 3、利润总额（权重 25%）：-200 万元；
- 4、新产业利润（权重 2%）：-300 万元；
- 5、经济增加值（权重 20%）：-25000 万元；
- 6、流动资产周转率（权重 5%）：1.05 次；



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7、应收账款余额（权重 5%）：8500 万元；

8、存 货（权重 5%）：10500 万元；

9、技术投入（权重 3%）：8000 万元；

10、维稳（权重 5%）：保持员工队伍稳定，无群体事件，安全无事故；

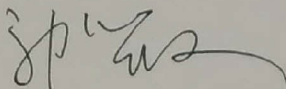
11、核定工资总额：10338 万元（根据实际产能变化调整）。

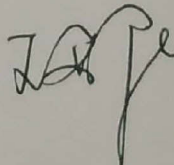
#### 四、其他责任

- 1、严格遵守国家的各种法律、法规和公司的各种规章制度。
- 2、安全、环保、质量、消防：无事故。
- 3、按集团公司要求积极推进信息化工作。
- 4、依法缴纳各种税金和各种保险。
- 5、承担对外签约的所有责任。
- 6、加强精神文明建设，全年无重大违纪、违规。

#### 五、奖惩办法

按《彩虹集团公司企业负责人经营业绩考核办法》执行。

甲方代表： 

乙方代表： 

2011 年 1 月 17 日

2011 年 1 月 17 日



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# Exhibit 48



June 29, 2018

**Certification**

**Park IP Translations**

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A handwritten signature in black ink, appearing to read 'Hanna Kang'.

Hanna Kang

Project Manager

Project Number: BBLP\_1806\_007

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# **State-owned Assets Supervision and Administration Commission of the State Council**

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Guo Zi Shou Yi [2009] No. 1322

## **Reply to the Budget for State-owned Capital Operation of IRICO Group Corporation in 2009**

To IRICO Group Corporation,

Your Report on Reporting the Budget for State-owned Capital Operation of IRICO Group Corporation in 2009 (Cai Tuan Zi Cai [2009] No. 238) has been received. As the budget for State-owned capital operation of the central government in 2009 has been approved and agreed by the State Council, a reply to your budget for State-owned capital operation in 2009 is hereby given as follows in accordance with the Notice on Replying to the Budget for State-owned Capital Operation of the Central Government in 2009 Applied by SASAC (Cai Qi [2009] No. 270) issued by the Ministry of Finance:

I. It is planned to allocate your company 500 million yuan as the capital expenditure of the budget for State-owned capital operation; therein, 400 million yuan is for your investment in IRICO Display Devices Co. Ltd. and shall be used to support the expenses on Foshan OLED project, while the remaining 100 million yuan is for your investment in Epilight Technology Co., Ltd. and shall be used to support the expenses on LED production expansion project.

II. Your company shall complete the procedures for requesting the budget for State-owned capital operation with the Ministry of Finance in a timely manner, and

file the receipt and plan for use of the budget with us within 10 working days upon receipt of the same and report the implementation of the above plan at the end of each quarter.

III. Your company shall properly handle the corresponding accounting affairs in a timely manner and complete the procedures for capital injection and registration of alteration in State-owned property right in strict accordance with the relevant applicable stipulations of the State.

IV. Your company shall establish and improve the management system of the budget for State-owned capital operation, effectively strengthen the management of the budget, strictly follow the reply in using the budget, improve the efficiency of use of the budget, and ensure the value preservation and appreciation of State-owned assets.

State-owned Assets Supervision and  
Administration Commission of the State  
Council [seal]

December 4, 2009

**Key words: Economic Management   Enterprise   Capital   Budget   Reply**

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CC: Planning Bureau, Evaluation Bureau, Property Office, Reform Bureau, Restructuring Bureau, Distribution Bureau, General Bureau, Bureau of Board of Supervisors, Relevant Board of Supervisors

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General Office of SASAC

Printed and Issued on December 4, 2009



# 国务院国有资产监督管理委员会

国资收益〔2009〕1322号

## 关于彩虹集团公司 2009 年 国有资本经营预算的批复

彩虹集团公司：

你公司《关于上报彩虹集团公司 2009 年度国有资本经营预算的报告》（彩国资财〔2009〕238 号）收悉。2009 年中央国有资本经营预算已经国务院批准同意，按照财政部《关于批复国资委 2009 年中央国有资本经营预算的通知》（财企〔2009〕270 号），现将你公司 2009 年国有资本经营预算批复如下：

一、2009 年安排你公司国有资本经营预算资本性支出资金 50,000 万元，其中：40,000 万元由你公司向彩虹显示器件股份有限公司注资，用于支持佛山 OLED 项目支出；10,000 万元由你公司向上海蓝光科技有限公司注资，用于支持 LED 扩产项目支出。

二、你公司应及时向财政部办理国有资本经营预算资金请



10/12 09 THU 15:03 FAX

款，在收到预算资金 10 个工作日内，将预算资金到账情况和  
使用计划报我委备案，并于每季度末报告资本预算执行工作情况。

三、你公司应严格按照国家有关规定，及时做好相应账务处  
理，办理注资和国有产权变更登记等相关手续。

四、你公司应建立健全国有资本经营预算管理制度，切实加  
强预算资金的管理，严格按照批复执行预算，提高预算资金的使  
用效率，确保国有资产保值增值。



主题词：经济管理 企业 资本 预算 批复

委内抄送：规划局、评价局、产权局、改革局、改组局、分配局、  
综合局、监事会局、有关监事会

国资委办公厅

2009 年 12 月 4 日印发

# Exhibit 49



June 29, 2018

**Certification**

**Park IP Translations**

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Chinese into English of the document with bates number range: IRI-CRT-00000956 – IRI-CRT-00001010.

A handwritten signature in black ink, appearing to read 'Hanna Kang'.

Hanna Kang

Project Manager

Project Number: BBLP\_1806\_007

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|           |           |     |
|-----------|-----------|-----|
|           | 2004      | 232 |
| Operating | Long term | 59  |

## IRICO Group Corporation - Company Document

IRICO OFFICE No. (2004) 97

Issuer: Tao Kui

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**Request for instructions about "Overall Plan for the Separation,  
Restructuring and Diversion of Primary and Secondary Service of  
IRICO Group Corporation "**

To Ministry of Finance of the People's Republic of China:

According to the description of "Implementation Measures for the Reassignment of the Redundant Staff by the Separation of Primary and Secondary Service, Restriction and Split of Auxiliary Business from State-owned Large and Medium-sized Companies" issued by 8 ministries (including Former State Economic and Trade Commissions - Company Refrom FileNo.[2002] 859), "Notice On the Issues of Further Defining the Separation of Primary and Secondary Service, Restructuring and Split of Auxiliary Business of Large and Medium-sized State-owned Companies" issued by 4 ministries (including State-owned Assets Supervision and Administration Commission of State Council of People's Republic of China) (State-owned Assets



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-allocation file No.([2003]21) and other official documents, IRICO Group Corporation combined the actual situation and requests from 'Notice on Basic Contents and Related Requirements about Overall Plan on Separation, Restructuring and Diversion of Primary and Secondary Service Submit by State-owned Key Companies' issued by 3 ministries (including former state Economic and Trade Commission, Ministry of Finance, Ministry of Labor and Social Security Department of the People's Republic of China, State Economic and Trade Commission Company Restriction Office file No.[2003] 27 and presented the "Overall Plan for the Separation and Reform of Primary and Secondary Service of IRICO Group Corporation " for revision.

- Annex: 1. Overall Plan on Separation, Restructuring and Diversion of Primary and Secondary Service of IRICO Group Corporation
2. Organisation Chart of IRICO Group Corporation
- 3.Strategic Positioning and Development Planning of IRICO Group Corporation (Abstract)
4. List and basic information of units participating in the restruction plan
5. Resolution issued by Executive Office (Resolution issued by General Manager Office)

[Stamp: IRICO Group Corporation.]

12 April 2004

Archive(2)

IRICO Group

Printed and distributed on 12 April 2004



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OfficePrinting work: Wang Ying  
Proofreading: Tao Lujie

Total copies:20

IRI-CRT-00000957

Annex: 1:

**IRICO Group Corporation  
Overall Plan on Separation, Restructuring and  
Diversion of Primary and Secondary Service**



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Annex 1:

**IRICO Group Corporation**  
**Overall Plan on Separation, Restructuring and Diversion of Primary and Secondary Service**

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Annex 1:

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# **IRICO Group Corporation**

## **Overall Plan on Separation, Restructuring and Diversion of Primary and Secondary Service**

### **Part I Basic Information of IRICO Group Corporation**

#### **I. Brief Description of IRICO Group Corporation**

##### **(I) Historical evolution**

IRICO Group Corporation. is a large-scale wholly state-owned company approved by the State Council and is directly managed by the State-owned Assets Supervision and Administration Commission of the State Council. IRICO GROUP Co. Ltd was established on the basis of the former IRICO ELECTRONICS Group Corporation. Its predecessor was the Shanxi Color CRT Plant and was listed as a key introduced project by the national “6th Five-Year Plan” and “7th Five-Year Plan”. The first Chinese colour picture tube in China was produced in the former Shanxi Colour CRT Plant.

##### **(II) Situation of Asset Management**

###### **1. Situation of Assets**

As of December 31, 2003, IRICO Group Corporation - total audited amount of assets is 8,206,086,237.50 yuan, total liability is 3,741,147,826.62 yuan, total owners' equity is 4,464,938,410.88 yuan.

###### **2. Situation of Operating activities**

Main operating items of IRICO Group Corporation is colour display devices and its components, wherein the annual production capacity of colour picture tube (CPT) and colour display tube (CDT) (CPT and CDT belong to the range of CRT Products) breakthrough 11 million pieces. From the establishment and production date to current date, IRICO Group Corporation has produced 90.04 million colour picture tubes (display tubes) in total, cumulative product sales revenue is 72.1 billion yuan, realised profits and taxes is 9.078 billion yuan, export foreign currency earnings is 1.025 billion U.S. dollars.

##### **(III) Situation of Personnel**

The total number of employees in IRICO Group Corporation is 21410, wherein the number of various management personnel, engineers and technicians are respectively 1110 and 1579.

##### **(IV) Investment structure and key companies**

At present, the number wholly-owned subsidiaries, holding companies and joint stock companies of IRICO Group Corporation is 28, wherein IRICO Colour Picture Tube General Plant and IRICO Display Devices Co., Ltd. (LISTED COMPANY) are the key companies of IRICO Group Corporation .



**IRICO COLOUR PICTURE TUBE GENERAL PLANT**

IRICO Colour Picture Tube General Plant, an company owned by the whole people which was authorised by the Administration for Industry and Commerce of Shanxi Province and established in 1979. This plant is a wholly-owned subsidiary of IRICO Group Corporation . As of December 31, 2003, total assets of the plant is equal to 3,925,950,119.47 yuan, total liabilities of the plant is equal to 2,121,469,979.75 yuan, total owners' equity is equal to 1,804,480,139.72 yuan.

**IRICO DISPLAY DEVICES CO., LTD.**

IRICO Display Devices Co., Ltd. was established on July 29, 1992 and its stock was listed on Shanghai Stock Exchange on May 20, 1996. IRICO Group Corporation holds 56.14% stake of IRICO Display Devices Co., Ltd. As of December 31, 2003, the total audited assets of IRICO Display Devices Co., Ltd. is equal to 2,852,051,406.18 yuan, total liabilities is equal to 933,336,245.76 yuan, total owners' equity is equal to 1,918,715,160.42 yuan.

**II. Situation on the development of primary service of IRICO Group Corporation**

(I) Work done by highlighting elites in the primary service and improving the competitiveness of the primary service

**1. Measures taken and main practices**

(1) In 1992, the promotion and continuous improvement of the job skills wage system saved manpower costs and laid the foundation for the primary service continuing to deepen the reform of three systems.

(2) In 1993, the third industry division was established, in 1994, the division was restructured into a company (IRICO Third Industry Company) with independent legal person status. This company was assigned the functions of auxiliary production systems and logistical service units which were the support for the primary service. IRICO Third Industry Company is also the main channel for IRICO Group to separate secondary service and resettle redundant personnel.

(3) In 2002, the phosphor factory and deflection factory were sold respectively to a fluorescent material company controlled by IRICO Group and Xi'an ZIXUN Company, which enabled the organization streamlining and management strengthening of IRICO Group, the scale and market competitiveness in the market of these two companies were also enlarged and increased.

(4) In 2002, the implementation of the internal simulation market plan and the internal price settlement measures have enhanced the market awareness of various production Units.

(5) March on new display device, trial production of PDP products to solve the follow-up development issues of the Group.

(6) Strengthened the construction of technology research institutions and team, increased investment in the Group's technology centre, adopted technological transformation, process transformation and technical measures have improved productivity of primary service and corporate benefits.

**2. Results achieved**

The implementation of the above measures and practices has achieved significant results. Various economic indicators of the Group



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Scanned and created by CamScanner

achieved steady growth, 2003 annual production number of colour tubes is 11.51 million, with year-on-year growth 19.8%; sales number of Colour Tubes is 11.54 million, with year-on-year growth 15.4%; completed sales revenue is 7.8 billion yuan, with year-on-year growth 12.6%; completed industrial output value is 12.5 billion yuan, with year-on-year growth 20%; completed industrial added value is 2.75 billion yuan, with year-on-year increase 6.6%; realised profits and taxes is 950 million yuan, with year-on-year growth 12.02%, wherein the total profits 594 million yuan, with year-on-year increase 30%, export CPT is 2.96 million, with year-on-year growth 48.7%; export earnings 85 million US dollars, with year-on-year growth 34%.

## **(II) Conditions on Implementation of the Policy of Reducing Personnel, Increasing Efficiency, Diversion and Resettling of Abundant Personnel**

### **1. The main measures taken**

(1) The Group transferred the division of logistics, public welfare, property etc to the established IRICO Third Industry Company with related personnel diverted and resettled. In the past 9 years, over 1500 abundant personnel of primary service have been resettled by IRICO Third Industry Company.

(2) Over 400 employees of Xi'an IRICO Appliance Industry Company were diverted and resettled by adjusting of product structure.

(3) Over 200 personnel were diverted and resettled by the national policy on internal retirement.

(4) Over 1000 personnel were diverted and resettled by technical transformation, structural adjustment and streamlined mergers.

### **2. Results achieved**

With the adoption of the above measures, over 3000 abundant personnel in total were diverted and resettled, which accounted up to 14% of the total number of personnel in the Group. The annual output piece of the color tube at the beginning of the construction of the Group is 0.96 million with about 5000 personnel; in 2003, the annual output piece of CPT of the Group has reached 11.51 million, only 13,000 employees were directly engaged in the production of color tubes and components, the company's labor productivity has been significantly improved.

## **(III) Main problems encountered in the development phase of primary service**

### **1. The wholly-state-owned ownership is not conducive to the continued development of primary service.**

According to annual data of 2002, besides IRICO Group Corporation, current domestic CRT manufactures are all foreign-funded, foreign joint venture or joint-stock companies, and IRICO Group Corporation is the only wholly state-owned company. In the fierce competition, the institutions and mechanism of the Group and its competitors were not on a same platform.

### **2. Heavy historical corporate duty**

Due to historical reasons and geographical environment, the Group has assumed a considerable number of social functions, wherein affiliated schools, hospitals, kindergartens, public security offices etc were established. In the environment of increasingly fierce market competition, considerable effort and expense are required in such units so that the Group could not fully focus on production and operating activities.

### **3. Higher Overall Labour Costs**

In terms of personnel structure of domestic colour tube manufacturing companies, original fixed-workers of IRICO Group accounted for the largest proportion,



so the wage costs are relatively high; In addition, Due to the limitation of the state-owned company system, it is difficult for companies to make marketisation in terms of personnel entry and exit, income adjustment, etc.

#### **(IV) Problems existed in the work of diverting redundant personnel**

##### **1. Constraints in the socio-economic environment**

The main company and majority employees are located in Xianyang City, a western Chinese city where the economy and society were not developed. The demand for labour resources from the society is relatively low with limited market capacity and there were many laid-off and unemployed people, making it difficult to divert redundant personnel.

##### **2. Ideas and thoughts of personnel are relatively conservative**

Due to historical reasons, the company formed a relatively closed and independent industrial city, which lead employees to a strong awareness of traditional concept and weak abilities to adapt to economic changes, making it more resistant on implementing reforms.

##### **3. Limitations on diverting and resettlement of redundant personnel**

In the past, personnel diverting and resettlement work was implemented without complete labour contract system, most of the labor relations were still remained in IRICO Group or IRICO Colour Picture Tube General Plant, the actual relationship between these personnel and Group were not changed fundamentally. Actually, the unlimited joint of several liabilities to the Group have not actually been lifted. In addition, the Units that received abundant personnel of primary service were failed to establish a complete corporate governance structure, and the property rights and affiliations were still not clear, which restricted the development of these Units.

#### **(V) The Ideas and Goals of Mastering the Competitive Strength of Primary Service in the Future**

##### **1. Ideas on reforming and development of primary service**

(1) Continuing to deepen the reform of the property rights system and implement a standardised corporate restructuring of primary service.

(2) Establishment and improvment of the management system of parent-subsiary company, and making change of the Group from productive operation to strategic management.

(3) Implementation of overall cost guiding strategy in the field of productive operation; Implementation of relevant pluralism strategy in the field of display devices, strengthen technology research and development, track new products and technologies in the field of new display devices, making preparations for the Group with industrial and product structural adjustments.

(4)With the help of the capital market, carrying out financing operations to increase the competitiveness and influence of primary service of the Group.

(5) Optimisation of internal organiaation and functions, further reform on personnel issues, labour and distribution system.

(6)Continuing to strengthen the construction of corporate culture system.

(7)Implementation of the primary and secodary services' separation so that primary service would be continued without burden.

In summary, the overall thinking of the reform and development of IRICO Group includes: under the guidance of the correct development strategy,



giving play to strategical management function of the Group, implementing series of restructure and reform in the property right system, management system, internal mechanism, primary and secondary service separation, and achieving core competitiveness from overall cost guiding strategy; strength the transformation and creation of existing products, optimisation of product structure, timely entering the new display device field and realise industrial structural transfer by increasing the investment into scientific research.

## **2. Goal planning**

By 2010, operating as a company with clear competitive advantages in the CPT field; capable of product researching or collaborative production with transnational companies, transform into a production and researching base with multiple products, scale operation, modern management system and international competitiveness, laying a solid foundation for long-term goal for "IRICO GROUP WITH HUNDRED YEARS' HISTORY"

## **Part II Overall situation on Separation, Restructuring and Diversion of Primary and Secondary Service**

### **Paragraph I Separation of Primary and Secondary Service**

#### **I. Basis and scope on Division of Primary and Secondary Service**

##### **(I) Basis on Division of Primary and Secondary Service**

#### **1. The development strategy and planning of the Group are the fundamental basis on determining the boundaries of primary and secondary service.**

According to the company strategy formulated in 2003, the Group implemented basic competitive strategy of overall cost guiding in the field of CPT products, which made the Group become an company with lowest overall cost and highest competitiveness in the display device field; With good operation of CPT products, the Group implemented multiple operation strategy at the same time, made the new type of display device as new economic growth point of the Group and strived to cultivate it as the second pillar of economy.

According to the strategic positioning and development plan listed above, existed CPT products and new display device are the core services of the Group and main direction of development, which also belong to the primary service of the Group (see Annex 2 for details).

#### **2. Since the strong comprehensive supporting capacity is an important part of overall cost guiding strategy of the Group, the CPT supporting companies which constitute a major influence on overall cost are listed in the category of Primary Service.**

- (1) High business relevance and inseparable companies in CPT field.
- (2) Supporting companies with high trading or conversion cost and direct impact on the competitiveness of CPT products.
- (3) Supporting companies with higher ratio of cost composition and direct impact on the competitiveness of CPT products.
- (4) Supporting companies with relatively high profit contribution rate or high revenue proportion of CPT business, high impact to the revenue of the Group.





**(II) Basic category of primary and secondary service****1. The basic category of primary service**

The primary service must be related to display device, irrelevant industries and products are not listed in the category of primary service.

In view of IRICO Group's core competitiveness is overall cost guiding strategy, and it was mainly due to the high comprehensive supporting capacity of the Group, therefore the supporting companies with direct impact on overall cost composition for the display device of the Group are listed in the category of primary service.

**2. Basic category of secondary service**

Such category are those which were not listed in the category of primary service. The basic category of secondary service mainly include:

- (1) Parts of the Group that undertake social functions (such as schools, hospitals, public security office, IRICO Vocational College, IRICO Technical Secondary School, IRICO Technical School, etc.)
- (2) Logistic service system (mainly concentrated in IRICO Third Industry Company)
- (3) Supporting production systems with high degree of marketisation and non-significant transaction or conversion cost
- (4) Non-CRT industries which invested by the Group

**(III). Specific scope of primary and secondary service****1. Specific scope of primary and secondary service**

(1) Products of primary service mainly include:

- 1) Production and assembly of colour display devices with various types and specifications
- 2) Main spare parts of colour display device, including electron gun, glass bulb, screen, deflection coil and special parts, etc.

(2) Companies of primary service mainly include:

- 1) CPT 1st Plant (CPT final assembly)
- 2) IRICO Display Devices Co., Ltd. (CPT final assembly)
- 3) IRICO Electron Gun Factory (Special supporting company of IRICO CPT, inseparable)
- 4) IRICO Electronic Screen Factory (larger proportion of the cost and high conversion cost)
- 5) IRICO Glass Factory (considerably large proportion of the cost and high conversion cost)
- 6) Xi'an IRICO Information Company (large proportion of the revenue and cost, high conversion cost)
- 7) Xianyang IRICO Electronic Accessories Company (Special in product supplying, inseparable)
- 8) Zhuhai Caizhu Industrial Corporation (large proportion of the revenue)
- 9) IRICO (Kunshan) Industrial Corporation (larger proportion of the revenue)





- 10) Shanxi Caiqin Electronics Co., Ltd. (Special spare parts supplying for IRICO CPT)
- 11) Shanxi IRICO Fluorescent Materials Co., Ltd. (large proportion of the revenue and cost, high conversion cost)

## **2. Specific scope of secondary service**

### **(1) Social units ran by the Group**

- 1) Units responsible for government functions; IRICO Group - Public Security Division
- 2) Public welfare units: IRICO School, IRICO Hospital, IRICO Vocational College, IRICO Technical Secondary School, IRICO Technical School
- 3) Welfare-type units: IRICO Kindergarten, Public Welfare Facilities (including shuttle bus team, bowling centre, swimming pool, gymnasium, real estate management office), property management centre, passenger shuttle team and communication stations managed by IRICO Third Industry Company

### **(2) Operational units providing logistics services**

- 1) Three production headquarters' subsidiaries, IRICO Funeral Parlour, reception centre (including a travel agency), labour insurance products factory, commercial beverage company, advertising agency, renovation company, Qilipu comprehensive market, vehicle garage, equipment company, greenery company
- 2) IRICO Color Picture Tube Plant - Power Plant

### **(3) Part of the supporting manufacturing companies**

- 1) Shenzhen IRICO Electronics Co.
- 2) Bracket Factory, Electronic Packaging Material Factory, Chemical Material Factory, Labour Insurance
- 3) IRICO Package Box Factory

### **(4) Companies invested by the Group with little relevance to primary service**

- 1) Wholly-owned subsidiaries of the Group
  - a. IRICO Construction Engineering Co., Ltd. and IRICO Real Estate Development Co., Ltd. managed by the former, IRICO Construction Engineering Supervision Company, IRICO Construction Engineering Design Institute
  - b. Shenzhen Hongyang Industry and Trade Company
  - c. IRICO (Huizhou) Head Office
  - d. Haikou IRICO Hot Spring Hotel
  - e. China Electronic Device Industry Company
- 2) Subsidiaries controlled by the Group
  - a. Beijing Quanchuang Communication Equipment Co., Ltd.
  - b. Xi'an IRICO Electric Appliance Industrial Co., Ltd.



**3) Participating companies of the Group**

- a. Beijing Yingfu Taike Investment Co., Ltd.
- b. Beijing WEIXINNUO Science and Technology Company.
- c. Yongan Insurance Company
- d. Shenzhen IRICO HUANGQI Information Company

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**II. Main pathway on the separation practice of primary and secondary service****(I) Pathway on the separation practice of main and auxiliary business**

1. Social units ran by the Group (such as IRICO School, IRICO Hospital, IRICO Group - Public Security Office, IRICO Vocational College, IRICO Technical Secondary School, IRICO Technical School) would be fully transferred to local governments to separate social functions from the Group through negotiations with local government based on carefully disposal of assets, organisations and personnel. For such units which the government is unwilling or unable to accept but in line with the state's policy of industrialised operation, the separation practice of primary and secondary service shall be implemented in the form of restructuring and diversion.

2. Benefit Logistic service Units ran and managed by the Group must be changed from welfare type to operational type, from gratuitous service to paid service, and gradually transform into social service from solely served for the Group, gradually be transformed into economic entity with independent accounting and self-financing. Organisations with living conditions in various markets shall participate in restructuring and diversion.

3. Establishing legal person economic entities with multiple property rights for the operational logistic service units through restructuring and diversion of primary and secondary service.

4. Participating in restructuring and diversion for small-scale supporting production companies with higher degree of marketisation.

5. Companies invsted by the Group with low degree relevance to primary service shall adopt the following separation methods:

(1) Wholly-owned subsidiaries of secodary service shall participate in Separation and Diversion.

(2) The holding subsidiary of secondary service shall participate in Restructuring and Diversion after obtaining consent of other shareholders.

(3) Participating companies do not participate in Restructuring and Diversion, strategically adjusting the investment according to the strategic plan of the Group, gradually withdraw and use the obtained funds for the development of primary service.

6. For discontinued operating Units or Units with survival issues (such as Haikou IRICO Hot Spring Hotel, Xi'an IRICO Electric Appliance Industrial Co., Ltd., etc.), the primary and secondary service separation practice shall be carried out by means of sale or legal settlement, and the employees shall be properly diverted and resettled with the liquidised assets.

**(II) Restructuring and Diverting are the main pathways to separate primary and secondary service**

1. For units that are not allowed to implement industrialised operations (such as the Public Security Office of IRICO Group, primary school

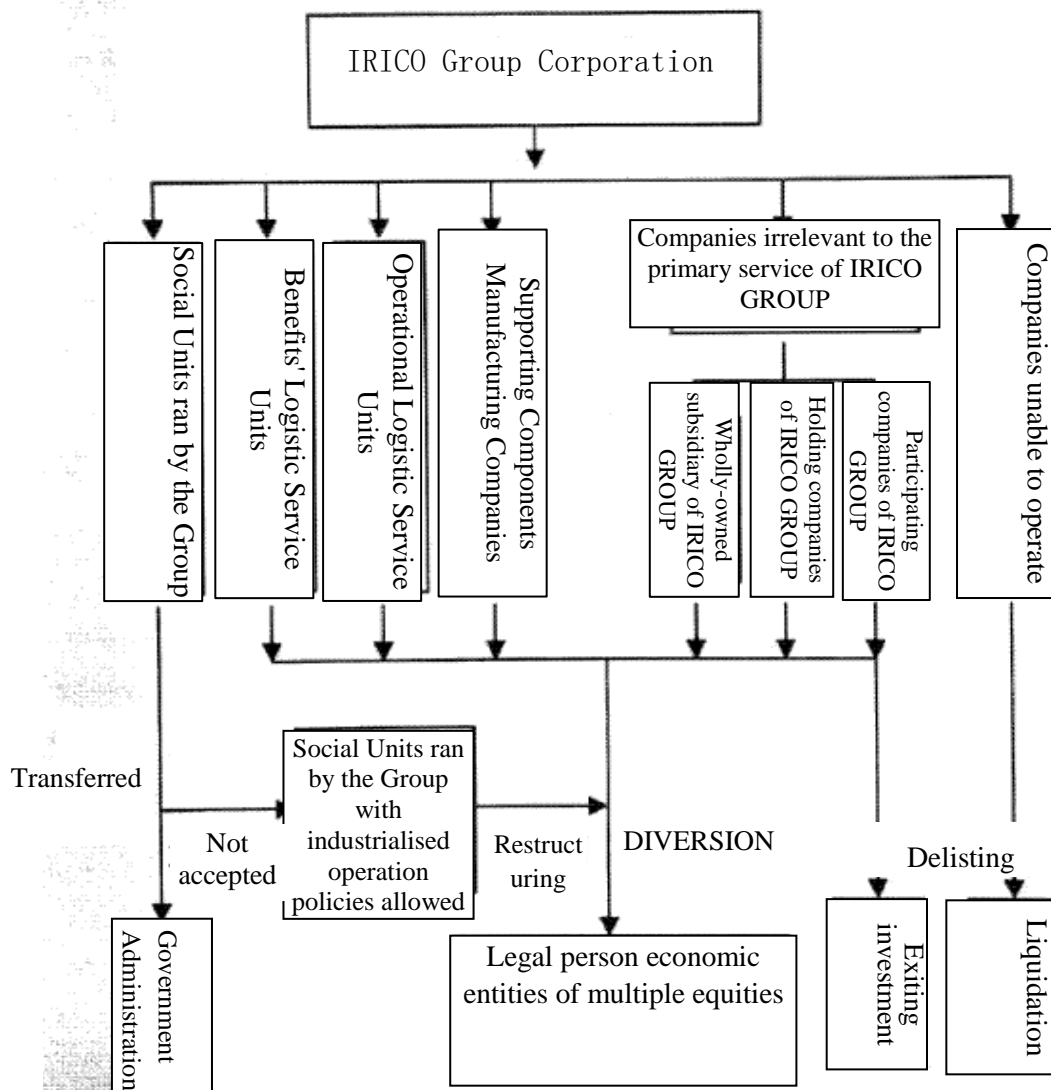


(compulsory education phase) of IRICO School and participated companies of IRICO Group shall not adopt Restructuring and Diverting method for the Separation of primary and secondary service. In addition, other Units of secondary service mainly adopt Restructuring and Diverting methods to realized the Separation of primary and secondary service.

2. For Units of secondary services where its assets attributable to third assets category of IRICO Group's primary service, where its staff belong to abundant personnel and where at the same time has the ability of market operational conditions, mainly adopt Restructuring and Diverting methods to separate from IRICO Group's primary service.

Attachment:

Schematic Diagram on Separation of Primary and Secondary Service



## **Paragraph II Restructuring and Diversion**

### **I. General idea of Restructuring and Diversion**

#### **(I) General idea**

1. By using the three types of assets of IRICO Group with various operating conditions, the legal person entities with market guided, independent accounting and self-financing have been established, diverted and resettled abundant personnel and finally realised the deconsolidation and marketisation of property rights, labour relations and affiliation relationships. On the basis of solving the problems of primary service, the foundation of secondary service was developed and strengthened.

2. For companies with market viability and its managers and employees have the intention to change the current systems, would be directly restructuring into legal person economic entities controlled by non-state-owned legal person; for those which do not currently meet the conditions above, shall continue to maintain its holding status of state-owned legal person, and also prepared for clear property rights, independent accounting, market orientation, self-financing and make preparations of plans and various issues for the transformation into non-state-owned legal person holding companies.

3. When carrying out the above separation and restructuring work, the labour relations should be rationalised according to law. For the employees who have been diverted into a non-state-owned legal person holding company, the former company shall terminate their labour contract according to the law and pay economic compensation, the restructured company shall sign a labour contract that is not less than 3 years; for the employees diverted into state-owned legal person holding company, the former company and the restructured company shall modify their labour contract according to the regulations of the state, the main body of labour usage shall be changed into the restructured company, the original labour contract shall be continued to perform and number of working years shall be calculated continuously.

#### **(II) The goal to be achieved**

1. Units of secondary service with the conditions for restructuring shall adjust its structure of property rights and improve its governance structure of legal person. After the restructuring practice, the single state-owned company is transformed into a non-state-controlled holding company with a diversified property rights structure; for those which do not currently meet the conditions above, the state-owned shares shall not exceed 75%.

2. Diverting and resettlement personnel, standardising labour relations under stability premise. In short, the Units of secondary service which have market survival conditions shall be restructured into market economic entities with independent legal person qualifications in accordance to the requirements of the Company Law; and the labour relations shall be regulated according to law on the basis of the proper personnel resettlement.

### **II. Three types of assets that can be used for restructuring and diversion**

#### **(I) Definition of the three types of assets**

The development strategy and plans of the Group companies, the specific standard and scope on Separation of Primary and Secondary service of IRICO Group are the definition basis of three types of assets.



**(II) The scope of three types of assets**

At present, IRICO Group Corporation neither own idle assets with market survival capacity for more than 1 year nor companies under policy bankruptcy. Therefore, the three types of assets of the Group, including assets of secondary service, assets of logistic service Units and other assets with small relevance to primary service(excluding non-primary service assets of Primary School - IRICO School and Public Security Office of IRICO Group Corporation ) are the non-core assets of IRICO Group.

**(III) Summary of non-core assets****1 . Distribution of non-core assets**

The three types of assets of the group companies are distributed into company-run schools, medical care, architectural design, construction supervision installation, hotel reception, early childhood education, property management, public security, etc., logistics service units; companies for production of colour tube supplementary parts: group companies invest in businesses with little relevance to the main business

**2. Benefits of non-core assets**

The overall efficiency of the three types of assets is relatively poor: some have already experienced sharp price reductions due to changes in the market; some assets belong to welfare facilities: they do not have operating capacity; some belong to IRICO supplementary production assets, but due to high labor costs, the added value is low, and the benefits are average. In addition, within the three types of assets, most of them are non-performing assets.

**3. Ratio of non-core business assets to total assets**

According to preliminary statistics, non-core assets amounted to approximately RMB 1.7 billion, amounting to 20% of the total assets of the group companies.

**III. Personnel involved in restructuring and diversion****(I) OVERALL SITUATION**

The personnel involved in the restructuring and diversion is 3,596 people, which is approximately 17% of the total number of employees.

**(II) Information on social security**

The restructuring and diversion units of the group companies all participated in the social pooling of pensions, medical care, fire, occupational injury, and childbirth, etc. in accordance with national and local regulations. The above-mentioned social insurance contribution rates are: company bears 20% and individual bears 7% for pension insurance; company bears 6% and individual bears 2% for medical insurance; company bears 2.5% and individual bears 1% for unemployment insurance; company bears 0.4% and individual does not bear anything for maternity insurance; company bears 0.6% and individual does not bear anything for industrial accident insurance. All units of the group companies are paid in a timely manner and in full amount as required, and there are no arrears in social insurance premiums. Social security payments for retired personnel have been socialised.

**(III) Information on employee debt**

After a preliminary investigation, the restructured diversion unit did not owe any unpaid wages, collective raised funds, medical expenses, social insurance fees, etc.



Information on internal liability of staff.

Attached: **Breakdown of the IRICO Group's three types of assets and the personnel involved**  
(As at October 2003) Unit: yuan

| Series No. | The type of assets involved and unit | Amount of assets     | Number of employees involved |
|------------|--------------------------------------|----------------------|------------------------------|
| 1          | IRICO Hospital                       | 12272601             | 150                          |
| 2          | IRICO School                         | 76102381             | 229                          |
| 3          | Training Centre                      | 1994856              | 40                           |
| 4          | IRICO Three Production Company       | 59925425             | 664                          |
| 5          | IRICO Construction Engineering       | 10479099             | 78                           |
| 6          | China Electronic Device Industry     | 562319639            | 218                          |
| 7          | Shenzhen Hongyang Industry and       | 244022127            | 4                            |
| 8          | Xi'an IRICO Electric Industrial      | 77999911             | 1373                         |
| 9          | Shenzhen IRICO Electronics           | 29409679             | 8                            |
| 10         | IRICO Haikou Hot Spring Hotel        | 79995391             | 20                           |
| 11         | IRICO Packaging Factory              | Shareholding company | 11                           |
| 12         | Shenzhen Royal Flag Information      | Shareholding company | 8                            |
| 13         | IRICO Power Plant                    | 490000000            | 793                          |
|            | Total                                | 1644521109           | 3596                         |

#### IV. Principles to be followed during restructuring and diversion

(I) Restructuring and diversion should be combined with the adjustment of business, assets, and personnel structure, focusing on resource integration, in order to improve the market viability of reformed companies.

Due to factors such as the management system and interest structure, intra-group competition and division of resources exists, weakening the competitiveness of companies. Therefore, in the process of separating the main and auxiliary divisions and restructuring and diversion, both the main business and the auxiliary business must pay attention to the restructuring of businesses, assets, and personnel.

(II) Overall planning should be done followed by step-by-step implementation; ensure maturity of one before restructuring the next.

The assets and business of the subsidiary units should be restructured, and the overall personnel should be redistributed based on their current unit and position





with the purpose of helping to stabilise and increase the competitiveness of the company market. For the companies that fulfil operating and restructuring conditions, the Group Companies shall withdraw from state-owned stocks or only maintain the status of shareholding; for those that fulfil operating conditions but temporarily do not have state-owned shares to exit or shareholding conditions, shareholdings of the IRICO Group companies can be temporarily maintained, but depending on creation conditions, exit should be carried out as soon as possible.

## **V. Format for restructuring and diversion and shareholding structure**

### **(I) Restructuring and distribution format**

According to the price of specific auxiliary units, making full use of market resources and methods, in accordance with "Company Laws" and other relevant laws and regulations, through forming joint ventures, cooperations, sales, leasing, and contracting methods, to gradually realise ownership diversification. The Group will also encourage employees, managers and social investors to invest in the restructured and diverted companies. Employees will be allowed to transfer their economic compensation income to shares or bonds of the diverted companies.

Restructuring the subsidiary business units into companies with diversified shareholding is the main method of restructuring and diversion. Most of the subsidiary business units will be directly restructured or in two steps into non-state-owned legal person-controlled limited liability companies.

### **(II) Equity structure of restructured companies**

1. Restructured and diverted companies that fulfil the conditions for surviving in the market, they shall be directly reformed and diverted companies are directly restructured into non-state-owned legal person-controlled limited liability companies. The state-owned legal person shares of the group companies can be retired or retain their shareholding status, and the proportion of equity participation should be lower in principle be below 20%.

2. Restructured or diverted companies that do not have market viability for the time being, the IRICO Group should still implement an overall plan and withdraw gradually. The IRICO Group's shareholding ratio should in principle be lower than 75%.

3. Companies that the government does not want to accept and where the national policy allows industrialised management, can be restructured into a corporate economic entities. Its equity structure shall be based on the restructured industry shareholding structure model.

## **VI. Dealing with assets and creditor's rights and liabilities in the process of restructuring and diversion**

### **(I). Basic principles**

1. Strive to introduce incremental assets to revitalise existing assets
2. Assets will go with the business
3. Based on the principle of asset correlation and business relevance to reasonably apportion debt claims and debt

### **(II). Basic procedures for asset processing**

1. After the overall plan for separating and diverting main and auxiliary divisions was jointly approved by the SASAC, the Ministry of Finance, and the Ministry of Labor and Social Security,



and in accordance with “Measures on State-owned Companies Pursuing Capital and Nuclear Funds” (State Council No. 1), ‘Notice of the Ministry of Government on Printing and Distributing the “Provisional Regulations on the Management of State-owned Capital and Financial Processing of Company Company Restructuring”’ (Caiqi Company [2002] No. 313). The relevant regulations for the management of state-owned assets assessments are subject to inventory, audit, and evaluation of the three types of assets.

2. After the assessment, the state-owned net assets can be paid and reserved:

(1) Economic compensation for termination of employee labour contracts. The economic compensation for termination of the employee labour contracts, shall be implemented in accordance to the “Notice on Printing and Distributing State-owned Large and Medium-sized Businesses, Separation of Main and Auxiliary Businesses, and Relocation of Recruited Resident’s Labor Relations” (Official Law Department, No. [2003] No. 21).

(2) The one-time social insurance premiums paid by the employees transferred to social security agencies.

(3) Due to restructuring and diversion, the living expenses and social insurance premiums of internal retired personnel are retained.

3. For state-owned net assets that are not sufficient for various payments and reservation, the insufficient portion will be supplemented by the group companies.

4. If there is any leftover after the state-owned net assets are paid and reserved, the remaining portion may be sold to employees or external investors as required, or may be retained in the reformed company by way of leasing, equity participation, conversion to credit, etc., but it may not be quantified to individuals without compensation.

5. The group companies shall entrust an accounting firm with a special audit on the payment and reservation of state-owned net assets, and the accounting firm shall issue a special audit report.

6. If the state-owned net assets used to make various payments and reservations (including the part that the original entity supplemented) results in a decrease in the book value of the state-owned assets, within 30 days of establishment of each batch of the group companies’ restructured companies, the relevant information should be summarised and reported to the State-owned Assets Supervision and Administration Commission for approval to offset state-owned equity.

7. For divested assets that do not fall within the scope of reform and diversion but has operating conditions, an company legal person may be established to conduct independent accounting and correspondingly relocate part of the employees: for divested assets that do not have operating conditions, they may be treated as an overall public sale or lease operation. The income should be preferentially used for the placement of employees: for divested assets that do not meet the above conditions, they will be temporarily managed by the group companies or a reformed company that is willing to accept them.

### **(III) Handling of claims and debts**

#### **1. The principles for processing debt claims**

(1) The principle of debt claims and debts going with assets



When assets are transferred to an company to be restructrued, corresponding debts thereof should be transferred as well. Any liability that can be identified as arising from an asset or operation shall be transferred together with the asset or operation, in principle, to an company to be restructrued.

(2) Principle of legality

It is necessary to ensure that the liabilities that are transferred -into the restructured units are legally transferred with proper documentation, the origins of the debt claims and liabilities should be clearly documented and legal.

(3) Respecting the rights of creditors

Creditors should first be consulted before transferring the debts into the restructured units, negotiation should be carried out to ensure debt implementation.

(4) Principle of proportionality

To ensure that the restructuring of the unit's financial structure is sound and reasonable, it is necessary to comprehensively consider the scale of claims and liabilities on the Group Companies and its own net assets.

## **2. Method of implementing creditor's rights and debts**

(1) The group companies shall arrange for the liquidation and verification of the creditor's rights and debts of the reformed companies, perform necessary audits, and implement creditors and debtors and enter into debt repayment or preservation agreements with creditors or debtors.

(2) If the restructured company is originally an independent legal person, it shall continue to assume and implement the original relationship of creditor's rights and debts; assuming the debt at the agreed proportion from the original company that is being restructured to the restructured company.

(3) For wholly-owned subsidiary business unit that implements overall restructuring, all the creditor's rights and debts of the original company shall be inherited by the established company-owned company; if divestment is implemented, the divested company shall inherit the related creditor's rights and debts of the original company; merger restructures, the merged company shall inherit the debt claims and debts of the parties before the merger.

(4) Group internal debt (including the remaining part of the state-owned net assets of the restructured company after the various remunerations were made in the restructured company) cannot offset due to restructuring or diversion due to separation of primary and secondary, but the group companies' relevant units should implement prompt settlement, and the relevant units should create practicable repayment plans and repay on schedule.

(5) During the course of asset investigation, if liabilities to employees of the company is found, it should processed according to the provisions of Document No. 313 Article 17 of the government regulations.

## **VII. Treatment of land use rights of restructured companies**

According to national and local government regulations on land management and the regulations in Document no. 859, the land used by the reformed companies will be dealt with as follows:

(I) The land used by the reformed company is the land obtained by the group company through transfer. The group company may



According to specific circumstances adopt transfer, leasing, investing in shares, use for free, etc. methods to be used by the restructured company.

(II) Land currently used by restructured companies will be allocated to the group companies, however, the land usage will not change. Through the group companies' consensus and the approval of the People's Government land bureau at the county level and above (inclusive), the land can continue to be used using the allocation method: for land where the usage needs to be changed, it should be audited in accordance with the "Allocation of Land Directory" (Land and resources regulation No. 9), and the usage needs to comply with the "Allocation of Land Directory", following that, it can continue to be used using the allocation method. If it does not comply with the "Allocation of Land Directory", the land shall be paid for use in accordance with the law, and the proceeds of land transfer shall be allowed to be used to pay for the cost of the land.

### **VIII. Methods of personnel diversion**

#### **(I) Principles for diversion of personnel**

##### **1. Properly handling the relationship between reform, development and stability**

We will focus on the overall goals of the group company's restructuring and diversion work, considering the endurance of companies, employees, and society, to differentiate between different situations: to divide and relocate the surplus people in different ways.

##### **2. Adjusting labour relations according to regulations**

In the process of restructuring and diversion, the labour relations between the reformed units and employees are adjusted according to law. Adjusting labour relations should take into account the interests of all parties, safeguard the legitimate rights and interests of companies and employees, and achieve harmony in labour relations.

##### **3. Standard operations**

In the framework of the overall company restructuring plan, employees are divided according to relevant laws, regulations and related policies. In the resettlement plan, the employee's diversion resettlement plan must be considered by the representatives of the reformed company or the trade union, and report to the group company for audit and record keeping.

##### **4. Maintaining policy coordination and stability**

In determining the specific policies and standards for the diversion of personnel, attention should be paid to the overall balance and to the furthest extent possible coordination and stability of related policies.

#### **(II) Distribution of resettlement personnel**

The diversion of resettled personnel refers to the national industrial policy, to implement the principle of company development strategy and the principle of specialised division of labour, it requires independent auxiliary industries, logistic service units and employees of auxiliary units that have little relationship with the main industry. On top of that, due to the main industry's production, product mix adjustments requires the surplus personnel to be diverted and streamlined.

#### **(III) Ways to divert people for resettlement**

##### **1. Diversion to restructured companies**



The employees dissolve labour relations with the main company and re-sign new contracts or amend the relationship in the original labour contract, and continue to work in the restructured company. This is the key method for personnel diversion and resettlement.

**2. Employees meeting the conditions for internal retirement may proceed with retirement procedures**

Employees who are less than five years away from the statutory retirement age may apply for voluntary retirement and after receiving approval from the company, with reference to the 1993 State Council Order No. 111, proceed with and receive internal retirement.

**3. Employees who meet the conditions for early retirement should apply for early retirement procedures in accordance with relevant state regulations**

**4. Self-employment**

In the process of restructuring, employees who voluntarily apply to dissolve the original labour contract to work in society should be encouraged.

**(IV) Dealing with various labour relations in the process of restructuring and diversion**

1. Prior to the implementation of the restructuring and distribution work, various chaotic and unclear labour relations shall be cleared according to law, and those employees who meet the conditions for restructuring and diversion shall participate in the restructuring and diversion.

2. All employees participating in restructuring and diversion, shall have their original labour relations handled in accordance with the following provisions:

**(1) Employees transferred to a non-state-owned legal person holding company**

After the employees and the main company cancel the original labour contract, economic compensation will be provided according to the provisions of the Ministry of Labour and Social Security [2003] No. 21. Workers shall re-sign labour contracts with the restructured company, and the number of years of employment in the restructured company shall be calculated anew. The term of the labour contract shall be negotiated between the reformed company and the employee. If the negotiation is mutually agreeable, the time limit for re-signing the labour contract shall be not less than 3 years.

**(2) Employees transferred to restructured companies with state-owned legal persons shareholding**

After the employee and the main company terminate their labour relations, the reformed company shall continue to perform the rights and obligations of the original labour contract with the employee, and no economic compensation shall be paid out, but the employee's working years before and after the restructuring shall be consolidated. When the restructured company is changed to a non-state-owned legal person holding company, refer to the previous compensation standard. Restructured companies and employees who cannot reach a consensus during negotiation within the labour contract deadline shall continue to execute the unfulfilled conditions within the labour contract; if the original contract fulfilment deadline is shorter than 3 years, it shall be extended to 3 years.

**(3) Internal retired workers**

For personnel who have undergone internal retirement before the reform, the group company or the reformed company shall continue to fulfil the internal retirement agreement signed with the employees.

In the case of company restructuring and diversion, if the employee who meets the internal retirement conditions applies for internal retirement and is approved by the company, both parties will sign an internal retirement agreement. The company will no longer arrange jobs for them during the period of internal retirement



and the employee shall receive monthly pensions until the statutory retirement conditions are met and a formal retirement application is raised. The pension and social insurance during the retirement period can be obtained from the reserved state-owned net assets, and a corresponding management system can be established, to ensure that a special account is set up for that purpose.

#### **(4) Self-employed workers**

In the process of restructuring, where employees voluntarily terminate the labour contract with the company to work in society, the company should terminate the labour contract in accordance with relevant provisions. Economic compensation should be provided, and within the specified time for the staff, document transfer and continuity for the organisation's relations, file relations, social insurance relations, unemployment registration and other matters should be handled by the company.

#### **(5) Persons suffering from occupational injuries (including occupational diseases)**

Personnel who suffer injury due to work (including occupational diseases) shall apply in accordance with the Regulations on Work-related Injury Insurance and enjoy relevant treatment.

#### **(6) People who are ill or injured due to non-work related reasons**

Persons who are sick or injured due to non-work related reasons shall be resumed according to their physical condition after the prescribed medical period is over: if they can engage in the original work, they shall continue to perform the original labour contract; if they cannot engage in the original work, the corresponding adjustments to their labour relationship shall be made in accordance with the labour contract law.

#### **(V). Continuation of social insurance relations**

Group companies and restructured companies should actively coordinate with the social security department, and handle the transfer of social insurance relations and follow-up procedures for employees promptly.

After restructuring, the reformed companies shall strictly implement the relevant social security provisions of the government of the country and the company, and continue to pay the relevant social insurance costs for the employees.

#### **(VI). Expenses related to staff resettlement**

##### **1. Economic compensation paid for termination of labour contracts**

Employees who have been diverted to non-state-controlled holding restructured companies are considered to have terminated the labour contract with the original main company, and economic compensation is given from the state-owned net assets of the reformed company. Where mutually agreed, the compensation can be transferred as equity or claims in the restructured company for the employee on a voluntary basis.

The standard of economic compensation for the termination of labour contracts shall be implemented in accordance with Article 21 of the Law and Industry Department [2003].

Considering that the IRICO Group is the main body of the adjustment of labour relations, at the same time, for the convenience of calculation, the average monthly salary of the company is determined in principle according to the average monthly salary of the group company in the previous year, and where the monthly average wage of the affiliated company is higher than the average monthly salary of the group company, the group company shall determine the monthly average salary standard of the company after





## **2. Pension for internal retired personnel**

The standard of living expenses for personnel under internal retirement shall be determined according to the actual conditions of the restructured companies, but the maximum standard of living expenses shall not exceed the amount calculated according to the calculation method for calculating the pensions of normal retirees based on the province where the reimbursement is performed. The minimum must not be lower than the minimum living standard stipulated by the local government.

After the standard for the living expenses of internal retired personnel is approved once, it will no longer be adjusted until the formal retirement, but if it is lower than the local government's minimum living standard, it shall be supplemented. When the retirees meet the statutory retirement conditions, the pension shall be calculated according to the regulations of the social security department to calculate their basic retirement pension after retirement.

## **3. Cost for leaving personnel**

For the expenses that have been included in the social integration, socialisation issuance will be implemented: for the long-term expenses of the company that are carried out according to the regulations of the state or the local government, the expenses for the implementation of the examination and approval procedures shall be reserved.

## **4. Sources of related expenses**

The economic compensation paid for the termination of labour contracts, the living expenses of the retired personnel, social insurance premiums, and overall expenses for retirees that should be paid in accordance with state regulations are paid or reserved in principle from the state-owned net assets of the reformed company. Insufficiencies in the state-owned net assets of the reformed company in accordance with regulations shall be supplemented by the group company.

## **(VII) Support and Incentive Measures in Personnel Division and Resettlement Work**

First, according to the spirit of the National Conference on Reemployment and the provisions of Article No. 859, the group will implement the relevant diversification strategy in the process of extending the main industry, extend the industrial chain, cultivate new profit growth points and vigorously develop employment. The second is to fully publicise the policy, to help reformed companies effectively use the tax relief and subsidy policy and support employees who seek to be self-employed and self-employment. Thirdly, it is to find suitable social institutions for training, to guide workers to change the concept of employment. Fourthly is to establish industry workers' entrepreneurial incubation mechanisms, etc.

## **IX. Total amount and source of economic compensation**

Diverted employees who entered a reformed non-state-owned legal person holding company, are entitled to economic compensation at the same time as they are released from the labour contract with the group company.

(I) The calculation standard of the economic compensation fund is based on specified standards of the National Economic and Trade Reform [2002] Article No. 859 and the Ministry of Labour and Social Affairs issued [2003] Article No. 21.

(II) According to preliminary calculations, the total amount of economic compensation for dismissing employees' labour relations is about 2



billion yuan (approximately 3,596 people, the per capita compensation period is 21 years, the per capita compensation is approximately 55,000 yuan).

(III) The main source of economic compensation funds was the Group's state-owned net assets in the restructured and diverted companies, as well as the transfer of shares and income from realised assets of the group companies; for the part that is insufficiently paid, including economic compensation, according to law, the group company will make up for it.

## **X. Handling of Several Problems in the Process of Restructuring and Distributing**

### **(I) Related transactions**

After the separation of the reformed companies, the transactions between the group companies and the reformed companies will be conducted in accordance with market rules and fair, reasonable and equal voluntariness. The transaction subjects shall enjoy the corresponding civil rights in accordance with the civil contract, and bear the corresponding civil obligation.

### **(II) Support policies for reformed companies**

The group company will provide certain policy support for the reformed companies. These policies mainly include:

1. From the perspective of supporting the reformed companies, the group company will appropriately protect the internal market, while under the same conditions, give preference to the products and services of the restructured companies, to fulfil the principle of "helping someone on a horse and sending them off".
2. Create production and operating conditions for restructured companies
3. Take of the management, technology, and talent advantages of the group company to provide guidance and assistance to the reformed companies,  
to promote management and technical upgrading.
4. Helping, recommending and supervising the production process of the reformed company managers is legal.
5. For those that do not have independent operating conditions for the time being, they will be given a certain period of support, and the cost will decline year on year.

The Group's support for the government policy uses the following principles, "internal priority without protecting backwardness" and "preference under the same competitive conditions". In this way, the reformed companies can get rid of the idea of dependence, and actively reduce cost and improve quality, improve services and increase market competitiveness as soon as possible.

The group company will unify and reform the companies to make related support agreements.

## **Part 3 Units participating in restructuring & diversion and its diversion scheme or plans**

### **I. List of units participating in restructuring and diversion and their basic conditions (see Annex 4)**

20



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**II. The first batch of restructured pilot units of the reform diversion plan**

IRICO Construction Engineering Corporation, China Electronic Component Industry Corporation, Shenzhen IRICO Electronics Corporation, all three companies are the first batch of reform and diversion pilot units of the IRICO Group.

The assets and liabilities structure of the three companies are shown in the table below;

Unit: Yuan

| unit  | Total Assets   | Total Liabilities | Shareholders' Equity |
|---|----------------|-------------------|----------------------|
| China Electronic Components Industrial Headquarters | 541,474,980.71 | 329,170,494.46    | 212,304,486.25       |
| Shanxi IRICO Construction Engineering Company       | 32,166,313. 23 | 25,376,615. 75    | 6,789,697.48         |
| Shenzhen IRICO Electronics Co., Ltd.                | 35,449,139.90  | 7,182,279. 03     | 28,266, 860. 87      |

(As at December 31, 2003)

All three companies were transformed into non-state-owned corporate controlled limited liability companies.

The three companies have altogether distributed 304 people, among them, 243 people entered restructured companies, 61 people went into internal retirement, there were none who opted for self-employment, no work-related injuries and other personnel.

The three companies need to pay an economic compensation of 20,484,379 yuan, with a reserve for retired personnel cost of 8,248,330 yuan (among them, internal retirement living expense is 6,546,278 yuan, retired social insurance premiums are 1,702,052 yuan).

**Relevant personnel cost calculations for the three restructured and diverted companies**

Amount: yuan

| Name of Company                                    | People placed | Number of people entering the restructured company | Internal retirement staff | Average length of service | Economic compensation reimbursement | Compensation per capita | Internal retirement living expenses | Internal retirement insurance premiums |
|--|---------------|--|---------------------------|---------------------------|-------------------------------------|-------------------------|-------------------------------------|--|
| IRICO Construction Engineering Company             | 78            | 63   | 15                        | 22                        | 3483207                             | 55289                   | 843060                              | 219196                                 |
| China Electronic Components Industrial Corporation | 218           | 172  | 46                        | 20                        | 16242476                            | 94433                   | 5703218                             | 1482856                                |
| Shenzhen IRICO Electronics Co., Ltd.               | 8             | 8  | 0                         | 20                        | 758696                              | 94837                   | None                                | None                                   |
| Total  | 304           | 243  | 61                        |                           | 20484379                            |                         | 6546278                             | 1702052                                |
|  |               |  |                           |                           |                                     |                         | Total: 8248330                      |  |

(The final compensation standards of the three companies are comprehensively balanced by the group company after consultation with the staff and workers, with reference to the compensation standards of other reformed units within the group).



The plan for restructuring and diversion of three companies are as follows:

## **I. Industrial and IRICO Construction Engineering Co., Ltd. Restructuring and Shunting Scheme**

### **I. Basic Information**

The company as established in March 1993, the ownership of the company is by all the people, the mode of operation is project general contracting.

The subsidiaries of the company, Xianyang IRICO Real Estate Development Company, IRICO Construction Supervision Company and IRICO Construction Engineering Design Institute, have not been independently accounted for.

Deadline is December 31, 2003, total assets amount to 32,166,313.23 yuan, total liability is 25,376,615.75 yuan, total equity of owners is 6,789,697.48 yuan.

### **II. Analysis of restructuring conditions**

(I) The engineering company has a certain survivability and market development potential.

The engineering company and its subordinate units currently have three qualifications for real estate development and construction general contracting: a Grade A qualification for engineering cost consulting, a Grade B qualification for building design, and a Grade A qualification for construction project supervision. The engineering company has numerous qualifications, but due to restrictions in the system and operations, its full value could not be realised.

**(II) Most of the engineering company operators and most employees are enthusiastic about the restructuring.**

**(III) The management team is more united and has the spirit of market development.**

In short, the engineering company have certain market development potential and survivability, and the operators and employees are more supportive. It fulfils the conditions for a one-time restructure into a non-state-owned legal entity limited liability company.

### **III. Restructuring content**

#### **(I) Reformed method and equity structure**

##### **1. Reformed form**

It was restructured into a limited liability company that is controlled by a non-state-owned legal person. Engineering companies, design labs, and supervisory companies combine to form a limited liability company that carries out the general contract business, and IRICO Real Estate remains a limited liability company under the Company law.

##### **2. Equity structure**

(1) The shares of the Company's Group Companies shall be transferred to the existing Company's operators and employees and the share of the shares shall not exceed 20%.



(2) The ratio of the operator and the employee's shareholding is more than 50%, and the employee's shareholdings are skewed to the operators and the backbone of the business. The amount of shares held by the business operators shall not exceed, in principle, 5 pattern all shares of the average employee.

(3) Private capital is absorbed, and the proportion of equity is below 30%.

(4) Source of shareholder capital contribution: The company consolidates the remaining net assets of the company after changing the asset cost. The company pays the economic compensation, and receives from managers and employees as part of our cash contributions. Private capital is invested in cash.

### **3. Shareholding carriers of operators and employees**

The number of operators and employees exceeds the number of shareholders of a limited liability company as stipulated by the Company Law. Therefore, a carrier who holds stocks of the company and its employees will entrust the trust company or union to hold shares on its behalf. This can be done in the way that the employee's representative holds the stock after the decision of the funding employee. Parties involved in the negotiations with regard to the specific details of the mandated share-holding arrangements agreed that the agreement should clearly state the legal basis for funding.

### **4. Corporate governance structure**

(1) The Company constitutes a shareholders' meeting, which is the authority of the Company, and is composed of all shareholders and exercises rights under the "Company Law" and the Articles of Incorporation.

(2) The company's Board of Directors is the highest decision-making level of the company and the board consists of three to thirteen members. Members of the Board of Directors shall be nominated by shareholders at the rate of their ownership, elected at the shareholders' meeting, and the board shall be responsible for exercising its powers in accordance with the company law, articles of association and the rules of the Board of Directors. The chief supervisor is the legal representative of the company

(3) The company establishes a board of supervisors, which is the company's supervisory body and is elected and responsible by the shareholders' meeting. The number of supervisors must be three or more, and an employee representative must attend. The board of supervisors has one chairman of the board of supervisors and is the convener of the board of supervisors.

### **(II) Personnel status and placement diversion advice**

1. The existing 78 employees of the engineering company participated in the restructuring and diversion, and 63 of them entered the new company after the restructuring.

2. 63 people who entered the reformed company canceled the labour contract with the group company and received economic compensation.

3. 15 employees who meet the conditions for internal retirement can apply for the internal refund procedure on their voluntary grave basis. The IRICO Group Company shall incorporate the current internal retired personnel management system for management.

4. For retirees, the relevant pooling costs will be transferred to the group company and the personnel will be handed over to the Retired Office of the IRICO Group.



5. Employees who entered company work after restructuring contract with the new company to sign a labour contract with a term of no less than three years.

**(III) Total amount and source of economic compensation**

Taking 31 October 2003 as the base date, after preliminary calculation of economic compensation, the total amount is 3483207 yuan. The source of funding is primarily the revenues from the net assets of the group companies of the engineering company, the transfer of shares of the group companies, the realisation of assets, etc., and the company will compensate for the deficiencies, including economic compensation.

**(IV) Disposal of assets**

1. At present, the houses of the group companies occupied by the company are not included in the reform scope and are recovered by the group company and leased to the engineering company for use.
2. The Group's undistributed profits have been allocated over the years.
3. The Group company pays the economic compensation, including the revised scope and estimated net assets, and then transfers the remaining net assets to the managers, employees and newly entered social investors of the engineering company. Employees have the right to transfer to the shares of the group company and the number of shares held by the group company after the transfer of shares does not exceed 20%.
4. For the underpayment of net assets, the IRICO Group will make up for it in a public manner.

**(V) Bonds and debt**

The debts and obligations of the originally reformed company are inherited and burdened by the newly established company, the group company adjusts the internal debt issues of the group company and the parties sign the redemption contract.

**(VI) Policy Support**

Given that the engineering company is not highly market-savvy and has insufficient experience in operating the market, within three years the group company will provide certain support to the engineering company in relation to reconstruction and expansion projects and financing issues. The specific agreement for policy support is signed separately.

**IV. Party-organisation relationship, File Management, Social insurance and other work**

After the restructuring of the company, the relevant procedures for localised management shall be handled according to the specific regulations of Shanxi Province and Xianyang City.

**II. Restructuring and Diversion Scheme of IRICO Electronics Co., Ltd. in Shenzhen**

**I. Basic Information**

Shenzhen IRICO Electronics Co., Ltd. was established by a joint venture between IRICO Group, Shenzhen Special Economic Zone Development (Group) Co., Ltd. and Shenzhen Sunda Electronic Corporation. The company was established in April 1989 with a registered capital of 4.23 million yuan





to engaged in the production and sales of converging magnetic parts for color tubes and real tubes. On December 31, 2003, the company's total assets were 35,449,139.90 yuan, liabilities wer 7,182,279.03 yuan, owner's equity was calculated as 28,266,860.87 yuan, and the owner's equity of IRICO Group was 19,786,802.61 yuan.

one -

The company's existing 8 employees who maintain labour relations with IRICO Group are expatriates of IRICO Group.

## **II. The analysis of restructuring conditions**

### **1. With market conditions and development potential**

The company currently produces more than 18 million magnetic assemblies annually, of which 60% are group companies and 40% are exported and have certain market survivability. Once this restructuring is completed, the system problem that limits the company's development will be resolved and the vitality of the company will be more open to the public.

### **2. Good operating condition, high quality of assets, ability to pay for various costs of restructuring**

### **3. Operators and employees have higher enthusiasm for restructuring and market concepts are in place**

As the company is located in Shenzhen, the market competition environment is relatively mature. The operators and employees have a strong market awareness. They have a positive attitude towards participation in restructuring, and hope that the company will implement the reform as soon as possible.

### **4. The business team has a high level of management and is entrepreneurial.**

### **5. The other two state-owned shareholders of the company are supportive of restructuring and are committed to giving up the priority of the transfer of shares transferred by IRICO Group.**

In summary, the company has a condition for a limited liability company that has been restructured as a non-state incorporated corporation.

## **III. Restructuring content**

### **(I) Reformed form and equity structure**

1. Restructuring form: Restructured into a non-state-owned legal person limited liability company.
2. After the restructuring of the company name reserved name: Shenzhen IRICO Electronics Co., Ltd.
3. Business scope after restructuring: While doing a good job of assembling new products for existing magnetic parts, we will use the existing equipment to develop the advantages of injection moulding and mould making and develop new products.
4. After the restructuring, the equity structure: After the group company transferred 51% of its 70% shares to the operators and employees of IRICO after the evaluation of the net asset value, the equity structure is as follows:



The group company holds 19% of the net shares. The company's managers, employees and some business backbones. hold 51% of the shares (of which the managers should hold large stocks and the shareholding ratio shall not exceed 5 employees of the general staff in principle). The Shenzhen Special Economic Development Group Co., Ltd. holds 20% of the shares, and Shenzhen Songda Co., Ltd. holds 10% of the shares.

5. Sources invested by managers and employees: Business operators and employees purchase stocks at discounted prices using the economic compensation they have earned and then donate them in cash.

6. Corporate governance structure

(1) The company has a shareholders' meeting, which is the highest authority of the company. It is composed of all shareholders and exercises its rights in accordance with the "Company Law" and the company's Articles of Association. The procedures and voting procedures are implemented in accordance with the company's articles of association.

(2) The company has a Board of Directors, which is the highest decision-making level of the company. The Board of Directors consists of three to thirteen directors. The members of the Board of Directors are nominated by shareholders with reference to the equity ratio and are elected by the shareholders' meeting. The Board of Directors is responsible to the shareholders' meeting and exercises its powers in accordance with the Company Law, the Articles of Association, and the Rules of Procedure for the Board of Directors.

(3) The Chairman of the company is the legal representative of the company. The number of the board of supervisors is not less than three, and employee representatives are required to attend. The board of supervisors has one Chairman of the board of supervisors and is the convener of the board of supervisors.

#### **(II) Personnel Status and Resettlement Opinions**

1. There are currently 8 IRICO employees and 1 retired employee who are sent to the corporation by the group corporation.

2. All 8 employees have terminated the labour contract with the group company and received economic compensation according to law. The economic compensation fund can be used as a share; A retired cadre was handed over to the retirement management office of the group company.

3. Within 30 days after the change registration of the new company, Shanxin Company signed a labour contract of not less than three years with the above eight employees.

#### **(III) Total amount and source of economic compensation**

Based on October 31, 2003 as the base date, the total amount of economic compensation initially calculated is 758,696 yuan (the final amount is based on the total balance of the IRICO Group within the group).

The economic compensation is paid from the group company in the company's net assets.

#### **(IV) Asset Disposal**

1. There are legal obstacles to the existing property development issues in the history, and they are not included in the scope of reform. Existing shareholders and the relevant government of Shenzhen Municipal Government negotiate on real estate issues.



2. The cost of diverting resettlement staff is borne by the group company and does not involve the rights of other shareholders.

#### **(V) Credit and debt deal**

The existing creditor's rights and debts are mostly liquidity claims and debts arising from the normal operations of the company, which are enjoyed and undertaken by the restructured company.

#### **(VI) Land use rights**

The new company adopts the lease method to obtain land use rights.

### **IV. The relationship between the archives management of the relationship between the party and the organisation and the social insurance**

The transfer and connection of the above relations shall be implemented in accordance with the relevant regulations of the Document No. 859 and the local government of Shenzhen city and shall be subject to localised management.

### **V . Related party transactions and support policies**

As the company's products are currently allocated to the IRICO Group, the group will provide support in the internal market. The specific support period and the internal adoption of the agreement will be determined.

### **III. Restructuring and diversion scheme of China Electronic Device Industry Corporation**

#### **I. Basic situation**

The company mainly produces and sells electronic devices. As of December 31, 2003, the total assets were 541,474,980.71 yuan, the total liabilities were 329,170,494.46 yuan, and the total equity of the owners was 212,304,486.25 yuan.

#### **II. Reform condition analysis**

(I) The company's current efficiency is good, and the enthusiasm of managers and employees for restructuring is high.

(II) Before the publication of the No. 859 document, two years have passed since the reform. The basic conditions for the reform have been initially formed.

(III) The management team is well aware of market development and has strong management and management experience.

In summary, the company has the conditions for a limited-liability company that was restructured into a non-state-owned legal person.

### **III. Restructure content**

#### **(I) Reformed form and equity structure**



### **1. Reformed form**

The China Electronic Component Industry Corporation was restructured into a non-state-controlled corporate controlled limited liability company.

### **2. Shareholding structure**

After the sale, the group company holds no more than 10% of the shares, and gradually withdraws the remaining shares when the conditions are met.

The scope of the transferee is determined as: the operators, employees and social investors of China Electronic Device Industry Corporation, among which the senior manager and employee are given priority to transfer shares of IRICO Group (Operators should hold large stocks, and the amount of shares held by them should not exceed 5 times of the general employees' shareholdings.). The remaining shares were purchased by social investors (Zhejiang private companies).

### **3. Carriers Concerning Operators and Employees' Shareholdings**

Due to the large number of operators and employees funded, it exceeds the company law's restrictions on the number of shareholders of limited liability companies. Therefore, the operator and the employee's shareholding carrier will preferentially choose to entrust the trust investment company or the union legal person to hold the shares on their behalf. After the resolution of the funded employee, the employee representative may also hold the shares. The contents of the agreement concerning the entrusted shareholding shall be determined through consultation between the parties, and the legal facts on behalf of the capital shall be clearly stated in the agreement.

### **4. Sources of funding for managers and employees**

Operators and employees can use the economic compensation they receive to invest in shares, and then raise a portion of their own cash to contribute; private capital is invested in cash.

### **5. Corporate governance structure**

(1) The company has a shareholder meeting, which is the highest authority of the company. It is composed of all shareholders and exercises its rights in accordance with the "Company Law" and the company's Articles of Association. The method of discussion and voting procedures are carried out in accordance with the provisions of the company's Articles of Association.

(2) The company's Board of Directors is the company's top decision-making body. The Board of Directors is composed of three to thirteen directors. The members of the Board of Directors are nominated by shareholders with reference to the proportion of equity and are elected by the shareholders' meeting. The Board of Directors is responsible to the shareholders' meeting and exercises its powers in accordance with the Company Law, the Articles of Association, and the Rules of Procedure for the Board of Directors. The chairman of the company is the legal representative of the company.

(3) The company establishes a board of supervisors, which is the company's supervisory body and is elected and responsible by the shareholders' meeting. The number of the board of supervisors is not less than three and there are employee representatives. The board of supervisors has one chairman of the board of supervisors and



is the convener of the board of supervisors.

## **6. Corporate business scope after restructuring**

The business scope of the current day remains unchanged.

### **(II) Personnel Status and Resettlement Opinions**

1. The company has 218 employees and 105 retirees (including 8 retired people).
2. After retirees withdraw fees from the government of the country and Beijing Municipality, the company will implement special account management after the restructuring.
3. 172 active employees entered the restructured new company and signed a new company with a labour contract of no less than three years.
4. 46 persons who handle the internal retirement will not receive economic compensation. After the relevant living expenses and social insurance premiums are withdrawn, the new company after the restructuring will perform the internal refund agreement.

### **(3) Total amount and source of economic compensation**

Taking October 31, 2003 as the base date, the total amount of economic compensation initially calculated was 16,242,176 yuan. The economic compensation source is the net assets of the group company in the company.

### **(IV) Disposition of assets**

1. The group company reclaimed undistributed profits over the years.
2. The economic compensation paid by the group company for the termination of the labour contract is paid from the group company in the net assets of the company.
3. The remaining net assets after various payments in accordance with the policy are transferred to the company's managers and employees, and the operators and employees invest in the remaining part to sell to social investors.

### **(V) Credit and debt deal**

The existing creditor's rights and debts are enjoyed and undertaken by the restructured company.

The group company does anti-guarantee procedures for the balance of the loan guaranteed by the company, and uses the current company's real estate and other fixed assets as collateral, and handles mortgage registration procedures.

### **(VI) Land use rights**

At present, the state-owned land allocated for use by the company is negotiated with the Beijing Municipal Bureau of Land Resources and Housing to determine the use of state-owned land.



**IV. The organisation of the relationship between the party and the organisation, the file management, the social insurance connection, etc.**

After the restructuring, the company will follow the relevant regulations of Beijing municipal government on social security.

**III. Idea for restructuring and diversion of other reformed units**

In addition to the above three pilot reformed companies, other involved in the restructuring of the diversion based on the investigation and research to determine the idea of restructuring and diversion, part of the preliminary reform programme has been formed. In order to facilitate the examination and approval authority to grasp the situation, the reform and diversion of these reformed and diverted units will be listed. After the formal programme is formed, it will be reported in batches.

**I. Restructuring and Distribution Ideas of IRICO Three Production Company**

**I. The basic situation of the company and its subordinate units (see Annex 4 for details)**

**II. Situation analysis**

(I) Although the three production companies themselves are independent legal entities, they are more responsible for the management functions of the subsidiary companies of the group companies. At present, the company manages the following secondary business units: 4 production support factories, 8 operating service units, and 2 public welfare institutions.

(II) The subsidiary companies managed by the three production companies are of different natures, including both production units, logistic service orders, and public welfare and welfare units.

(III) The subsidiaries of the three production subsidiaries are not standardised in terms of assets, business, personnel, and management relationships.

(IV) There are fragmentation and horizontal competition between the operating units of the three production companies.

Related resources have not been effectively integrated.

**III. Restructuring and Distribution ideas**

(I) The restructuring of the three production companies will mainly be carried out at the level of the subordinate units of the three production companies.

(II) It will sort out the auxiliary units managed by the three production companies, divide operational and non-operating units, and implement corresponding policies.

(III) For the business-oriented auxiliary units, we will proceed from the principle of improving the competitiveness of companies, and optimise the market, assets, business, personnel and other resources.

(IV) Employees and social investors will be encouraged to hold shares in reformed companies (employees can convert economic compensation into equity in reformed companies). The group company withdraws its investment as far as possible. If it does not have the conditions for complete withdrawal, it must also achieve diversification of the main body of property rights. The group company shall maintain its shareholding status, and the shares shall not exceed 20% in principle.

(V) Persons who have been restructured into employment in non-state-controlled companies are legally entitled to economic compensation





for the dissolution of labour relations. After preliminary calculations, the total economic compensation required is about 351,15854 yuan.

(VI) The group companies help restructured companies improve their market viability from resource allocation and project support.

## **II. IRICO Power Plant Restructuring and Shunting Ideas**

### **I. Basic situation (see Annex 4 for details)**

#### **II. Restructuring and Distribution ideas**

(I) First, the part of the heating and gas supply of the IRICO Power Plant was separated, and a limited liability company was set up together with social investors and employees. The corresponding employee and the group company cancel the labour contract, and receive economic compensation and be resettled into a post-restructuring company. For some employees who cannot be resettled, proper placement of the staff in accordance with the overall scheme regarding the diversion of personnel is required.

(II) The other parts of the power plant will be reorganised according to the principles of asset correlation and business relevance, and will be gradually restructured depending on the circumstances of each item, and related personnel will be properly placed.

## **III. IRICO Packaging Box Factory restructuring and shunt ideas**

### **I. Basic situation (see Annex 4 for details)**

#### **II. Restructuring and Distribution ideas**

(I) The group company will transfer all the shares held by IRICO Packaging Factory and withdraw from the investment in the company.

(II) Nine employees who maintain a labour relationship with the group company are given financial compensation, and their labour relations with IRICO Group Corporation are relieved and they sign an employment contract with IRICO Packaging Factory. For two employees who meet the internal retired conditions, they will go through the procedures of internal refund on a voluntary basis and be included in the management system of the company's internal retired personnel.

## **IV. Xi'an IRICO Electronics Industrial Co., Ltd. restructuring and diversion of ideas**

### **I. Basic situation (see Annex 4)**

The company's main business has a low degree of association with the group company and is now closed. At present, the company employs a total of 1,373 people. The group actually bears more than RMB 20 million in living expenses per year. It has paid nearly RMB 100 million so far and has become a heavy burden on the group companies.

#### **II. Restructuring and Distribution ideas**



(I) First, the land use right certificate should be changed to IRICO Group Company through negotiation or legal means, and cooperate with local authorities to effectively prevent the land from being illegally occupied.

(II) Actively strive for the support of local governments to consolidate the existing land assets, and on this basis seek cooperation partners to jointly develop land or transfer the land. After the land has been dealt with in accordance with the law, the employees of the company must be given priority in the use of the new or reconstructed expansion projects of the group company. Those who cannot be arranged will be properly resettled by the income from the use of the people.

## **V. Idea for Restructuring and Distribution of IRICO School High School**

### **I. Basic situation (see Annex 4 for details)**

### **II. Existing problems**

The quality of IRICO School teaching is among the highest in Xianyang City and even in Shanxi Province. Its High School is particularly well-known, but it is limited by the current system and school buildings and it is unable to give full play to its advantages in resources.

### **III. Restructuring and Distribution ideas**

(I) Separation of the IRICO School's senior high school should implement the spirit of the "Decision of the State Council on Basic Education Reform and Development" and continue to negotiate with local governments to transfer the IRICO Learning Section into the local government administration. The funding for running a school can be solved by adopting a method that the group company and the local finance share the burden, and it can be transferred year by year. If the government is unable or unwilling to accept, for the IRICO School high school (non-compulsory education stage) can take the form of social forces to jointly run schools, attract foreign capital, implement industrialised management, and achieve restructuring and diversion.

(II) The group company will combine specific conditions to ensure that it does not affect students' attendance at school, does not affect teaching order, and does not affect the quality of teaching. We ensure the implementation of school funding, strengthen communication with the investment intention unit and the Xianyang Municipal Government education department, promote the IRICO School high school restructuring and diversion work.

## **VI. IRICO Hospital reform shunting ideas**

### **I. Basic situation (See Annex 4 for details)**

### **II. Existing problems**

The layout of the hospital is irrational and the competitive advantage is not obvious; the salary incentives for senior and core medical personnel are lacking and loss of talent is serious.

### **III. Restructuring and Distribution ideas**

(I) The separation and restructuring of IRICO Hospital will follow the principles of the



“Guidance the Urban Health System ” and the reform of the medical insurance system for urban employees, while continuing to implement the Group’s corporate medical reform policy.

(II) The specific restructuring method: First, in consultation with the local government, the transfer of hospital assets and personnel into the local government, unified management by the local government; The second is to separate from the group company, implement industrialised management,

encourage existing medical staff in hospitals to use the economic compensation obtained as the capital for purchasing hospitals, and jointly run medical services with social investment.

(III) After the separation of the hospital, the relevant funds are implemented according to the current medical reform policies of the group company. The three-year transition period is calculated continuously and the cost is declining year by year.

## **VII. Training Centre Restructuring and Shunting Ideas**

**I. Including IRICO Vocational College, IRICO Secondary School, IRICO Technical School** (see Annex 4 for details)

### **II. Restructuring and Distribution ideas**

(I) As a part of the society run by companies, IRICO Vocational School and IRICO School have already become a problem. Therefore, they should be stripped of this part of their functions and properly place the relevant personnel.

(II) IRICO Technical School is the base of the company's technical training for employees. When conditions are ripe, it is restructured into an independent legal entity economic entity: and the related personnel are diverted.

## **Part IV The Organisation and Implementation of Separation of Main and Auxiliary Restructuring and Distributary Work**

### **I. Work Principles and Major Measures for Separation of Main and Auxiliary Restructuring**

According to the national reemployment policy and the spirit of General Secretary Hu Jintao’s speech at the 2003 national re-employment symposium meeting, the group’s company’s mission was to “take jobs into the market”.

In the process of implementing separation of main and auxiliary separations and restructuring and diversion, as far as possible, internal diversion personnel are to be digested within the group: We will not socialise employment conflicts, and we will increase our competitiveness through the enhancement of the property rights reform of the auxiliary companies, absorb more resettled people in the society, and relieve the pressure on employment in society. To this end, the group company will comply with the following working principles and take corresponding measures to implement:

#### **(I) The principle of separation of main and auxiliary divisions and diversions**

1. One should correctly handle the relationship between reform, development, and stability, and fully consider the affordability of companies, employees, and society, and ensure stability.
2. The implementation of restructuring and diversion and the group company's structural adjustment, restructuring and restructuring and promote



the main business combination to promote the company's asset structure, organisational structure, personnel structure optimisation.

3. The implementation of restructuring and diversion should be carried out in accordance with the law, standardise operations, adhere to the principles of "openness, integrity and fairness", safeguard the legitimate rights and interests of the state, companies, and science and engineering, and prevent the loss of state-owned assets and the behaviour of escaping debts. 4. Adhere to the principle of "active safety, overall planning, step-by-step, and step-by-step implementation".

The conditions are mature and one system is reformed to ensure that the reformed companies succeed in switching mechanisms and promote the optimisation of corporate restructuring.

## **(II) Major measures to implement separation of main and auxiliary divisions**

1. We will strengthen the leadership and organisation of the divisional work of the whole company's auxiliary business restructuring. 1. In accordance with the requirements of Summer No. [2003]27 of documents, the group company was established with the general manager as the leader, the company management office, the planning department, and the people leading group of separation and relocation of main and auxiliary divisions participated by relevant departments such as the Department of Resources and Resources. The units included in the scope of restructuring and diversion also made clear the specific responsible departments and personnel, and jointly promoted the restructuring and diversion. 2. According to the spirit of re-employment related supporting policies, combined with the specific conditions of the subsidiary company's auxiliary business, the relevant unit's auxiliary business restructuring and diversion plan is compiled, and the plan is decomposed and implemented.

3. Focus on breakthroughs, with points and areas, promote the work of reforming and diverting auxiliary businesses actively and steadily. After research by the group company, it was determined that the companies have the conditions for restructuring the three companies, including the construction company, will be selected as the first batch of pilot units for restructuring. To provide guidance for the formulation of specific restructuring and diversion plans for other reformed and diverted units through the reform of the pilot "summarising experience in a timely manner and summarising sample plans for restructuring".

4. "The establishment of a periodic reporting system for the progress of reforms and diversions" will promptly grasped the progress of the reforms and the problems encountered so far, and fully guided and coordinated the separation and diversion of the entire main and auxiliary work to proceed actively and steadily.

5. In order to ensure the orderly operation of the entire reform and distribution work, the group company hires Beijing Dacheng Law Firm.

As the general counsel of the separation and restructuring of the company's main and auxiliary companies, the office is responsible for planning and coordination.

## **Promote the separation of the entire main and auxiliary work together with reform and diversion**

## **II. Separation of main and auxiliary restructuring and distribution work and implementation.**

(I) Organisations that separate and split the main and auxiliary branches

In order to strengthen the leadership in separation and restructuring of main and auxiliary work, the group company established a leading group to separate and divert the work from the following personnel: group leader Ma Jin Quan (general manager of the group company), deputy team leader Tao Kui (secretary of the group company), Xing Dao Qin (deputy general manager of the group company), Niu Xin An (deputy party secretary of the group company and chairman of the group labor union), Guo Meng Quan (deputy general manager of the group company), Zhang Shao Wen (deputy general manager of the group company)



(Deputy general manager of the group company),

Main and auxiliary separation. Restructuring and distributing leading group The members are composed from relevant departments of the company's corporate management, human resources, finance, etc. Staff in the relevant department are specifically responsible for: Separation of main and auxiliary restructuring. Main and auxiliary.

Separation restructuring and distributing work leading group office director: Office director: Niu Xin'An (concurrently) Deputy director.

Zhang ZhanKui, Wang XiMin, Fu JiuQuan, Yan XingXi, Xu ZhenDong, Wei XiaoJun. Member: Tao LuJie, Gao ZhanMin, Yang YiXing, Wang Jun, Zhang WenYan, Yan YuePing, Song WenBin, Pang Jun, Liang TianXiang, Gong RenBin.

## **(II) Decision making on separation of main and auxiliary restructuring Implementation procedures.**

Major decision making from group company on separation of main and auxiliary divisions. Major decision making and implementation procedures. As follows:

(1) The group company's administrative office passed a resolution to determine the scope of the main and auxiliary business and plans to carry out restructuring and diversion. Auxiliary business units. Formulate the overall plan. · Report to State-owned Assets Supervision and Administrative Commission (SASAC) Jointly approved from Ministry of Finance, Ministry of Labor and Social Security.

(2) According to the joint approval of the 3 ministries and commissions, the propaganda and mobilisation of restructuring and diversion, and the understanding of the employees on the reform work were obtained.

Understanding, supporting and participating.

(3) Overall coordination and formulation of the restructuring and diversion plan and review by the workers' congress of the reformed company. Diversion and placement of workers involved in the programme. Disposal of assets used for resettling employees. Should be considered and approved by the Workers' Congress

(4) In accordance with the spirit of the approval of the 3 ministries and commissions, the group company's administrative office will review and verify the reform and diversion scheme one by one

(5) Group office of the main and auxiliary division restructuring and distributary work guidance and coordinating the implementation of restructuring and diversion schemes

## **(III) Regulations for the implementation of separated main and auxiliary distributaries**

In the process of restructuring and diversion. Related personnel must strictly implement the following operating specifications

1. With National Reemployment Conference in year 2002 and Reemployment Symposium in Year 2003 With National Reemployment Conference in year 2002 and Reemployment Symposium in Year 2003 The spirit of the Reemployment Symposium Meeting and relevant supporting documents such as Circular No. 859 are used as guidance

2. Strict implementation of state laws and regulations concerning the management of state-owned assets to prevent the loss of state-owned assets. No transfer of state-owned assets to unpaid, exchange for low-priced stocks or low prices to individual operators and employees

3. Strictly abide by the civil law regulations, the contract law and other civil laws and regulations, and earnestly safeguard the legitimate rights and interests of creditors and other related laws Perform well of clearing creditor's rights and obligations of reformed companies in the process of restructuring and distributary Implementation of creditor's rights and debts, without using the opportunity of restructuring to evade the debts of banks or other creditors



4. Strictly implementation shall be made in accordance with Circular No. 859 and relevant labour policies and regulations during the process of relocating workers Standardise labour relations according to law and effectively protect the legitimate rights and interests of employees

5. In accordance with the company's laws and other legal norms, the company is restructured into a diversified property right entity, and the corporate governance structure is sound modern companies with market competitiveness





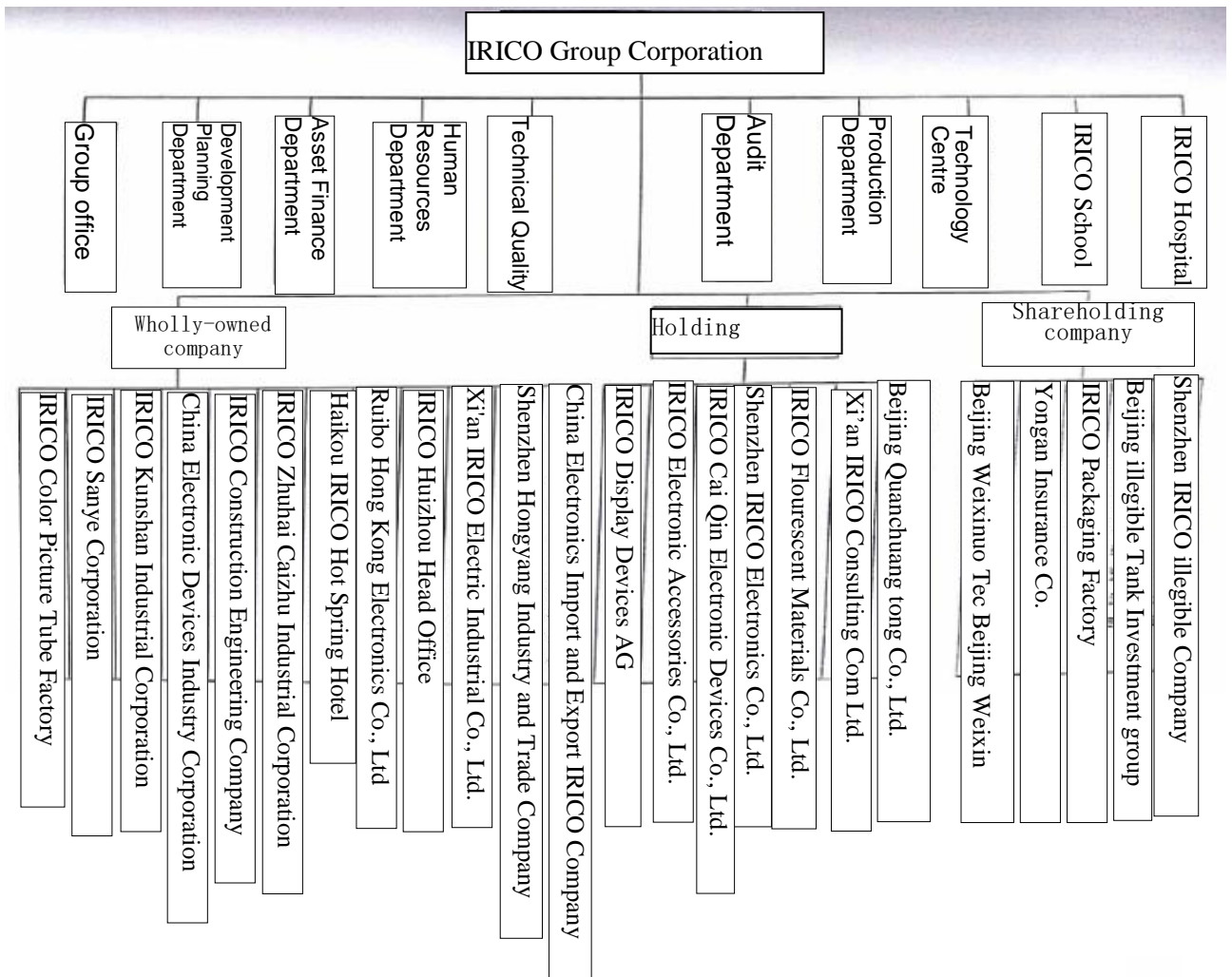
## Organisation Chart of IRICO GROUP CORPORATION



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## Annex 2

## IRICO Group Company Organisation Chart



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Annex 3

# IRICO Group Corporation Strategic Positioning and Development Planning (Abstract)



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Annex 3:

## **IRICO Group Strategic Positioning and Development Planning (Abstract)**

### **I. IRICO Group Corporation faces market environment and competition situation**

(I) The overall situation of CRT industry .

Although CRT has a relatively good value /performance ratio and has room for survival for a long time, its market space has been relatively saturated! Intense competition in the industry, the overall situation is not optimistic.

### **(II) Worldwide CRT Market Situation**

At the end of 2001, there were about 22 companies in the world engaged in CRT production and manufacturing, with about 70 factories, about 250 production lines, annual production capacity of 300 million, and more than 250 million global market demand.

Compared with domestic counterparts, IRICO Group has a large market share. However, compared with international multinational companies, IRICO Group's global market share still has a certain distance.

### **(III) Overall Domestic CRT Market Situation**

At present, there are 12 companies in the domestic CRT industry. As of the end of 2002, there is a total of 39 CRT production lines and the annual production capacity is around 50 million pieces; there is a total of 21 CDT production lines and the annual production capacity is 37.40 million pieces. On the whole, the domestic CRT production capacity is greater than the demand from the domestic market.

### **(IV) IRICO Group faces severe market competition pressure**

#### **1. The situation of oversupply in the CRT market will intensify**

As the domestic CRT market was in short supply in 2003 Companies are looking for ways to increase production lines or expend production as well as good market expectations for year 2004 It can be predicted that the oversupply situation in the domestic CRT market will intensify, which will inevitably lead to more intense competition

#### **2. The threat of market competitors**

There are 12 Chinese CPT companies, of which 9 are Sino-foreign joint ventures or wholly foreign-owned companies, 2 are joint-stock companies, and only IRICO Group is a wholly state-funded company.

Since China's accession to the WTO The major companies that produce CRT products in the world have all entered and set up factories n China Global integrated competition has taken shape and launched direct competition with IRICO Group Corporation.



Although the IRICO Group's domestic market share is in a leading position, it is not the industry leader. The market share of other companies is above 11%, which poses a challenge to the status of the IRICO Group in the industry

### **3. Higher barriers to industry exit cause increased competition rigidity.**

Due to the large investment in CRT industry, long cycle, special equipment and assets, low liquidation value, many employees

Therefore, the industry's exit barriers are high, which undoubtedly greatly increases the rigidity and intensity of competition. Many employees

### **4. The threat of alternatives**

Since the 20th century In the second half of the 1990s, new technologies such as flat panel display devices (FPDs) have been developed rapidly. In addition, due to the development of large-scale integrated circuits and the application of computers and digital technologies

It also guides the development of colour television technology to large screens, planarisation, and ultra-thin type. The development of new display devices such as LCDs and PDPs has had a huge impact on the CRT industry Since the main products of IRICO Group are concentrated in the traditional CRT field, they face pressure from the development of alternatives

## **II. The strategic positioning of IRICO Group**

### **(I) Industry and product positioning**

#### **1. IRICO Group's Industry and Product Positioning Limitations**

The existing resources of IRICO Group are mainly concentrated in the existing CRT field, and are weak in the development of new display device technologies and products

As the new display device industry barrier is high

In the short term, the IRICO Group Company does not yet have the conditions to fully enter the field of new display devices, and the industry and product positioning have great limitations.

#### **2. Market Prospects of IRICO Group's Industry and Products**

Although the traditional CRT, especially in the CPT industry, is highly competitive, the relevant research findings indicate:

CRT products still have large market development space, and CRT technology still has a long survival time.

#### **3. IRICO Group's resources and advantages in the CRT industry**

- (1) IRICO Group has the advantages of management and technical personnel.
- (2) Formed a vertically integrated component system and cost advantage
- (3) Has a certain degree of economic strength and has expanded financing channels.

According to the foregoing analysis, IRICO Group should base itself on the existing CRT industry and integrate existing CRT products stronger



And on this basis, through the implementation of the relevant diversification strategy Timely access to new display devices Timely access to new display devices to solve the problem of subsequent development of the company.

Realise the structural adjustment of industry and products Realise the structural adjustment of (II) IRICO Group's development strategy

#### 1. Overall development strategy

IRICO Group's overall development strategy is to implement a total cost leadership strategy and form an existing display device as the leader;

Industrialisation of parts and components, making them stronger and bigger; tracking actively, investigating and analysing technologies and products in the field of new display devices Implement related diversification strategies Realise industrial and product structure adjustment To make IRICO Group develop device in to an international display device production and R&D base with product diversification, scale management, and modern management.

#### **2. Basic competitive strategy: Total cost leadership strategy and related diversification strategy**

(1) In the field of CRT products, implement a total cost leadership strategy and use it as a basic competitive strategy for IRICO Group

##### **Basic Competitive Strategy**

(2) Implementing related diversification strategies in the field of new display devices

In order to solve the follow-up development of IRICO Group, the company has adopts an active tracking strategy in the field of new display devices and implements relevant diversification strategies. The main approaches are as follows: First, by closely tracking and investigating the development trend of new technologies and new products in the field of new display devices and enter the field in a timely manner. Second, the company will use foreign opportunities for display device industry restructuring and specialisation and cooperation with transnational display devices companies

By providing professional support and other methods, it gradually participates in the value chain of new display devices Realise the structural adjustment of industry and products

#### **3. IRICO Group's medium and long-term strategic plan**

Implement the total cost leadership strategy, build core competitiveness with leading total cost, and lay the foundation for achieving scale of operation. Implement related diversification strategy. Seeking the new economic growth point of IRICO Group in the field of new display devices and cultivating the second pillar industry.

#### **4. Medium and long-term strategic goals**

By 2010, IRICO Group will develop into an international display device for product diversification, large scale operation, and modern management, as well as R&D, it will lay a solid foundation for the vision of "Creating a Century of IRICO"





Annex 4:

## Participation in the list of restructure diversion units and their basic conditions



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Annex 4:

## **Participation in the list of restructured diversion units and their basic conditions**

### **I. Participate in the list of reform diversions**

1. IRICO School (High School)
2. IRICO Hospital
3. IRICO Training Centre (including IRICO Vocational College, IRICO Secondary School, IRICO Technical School)
4. IRICO Three Production Corporation
5. IRICO Kindergarten (IRICO Three Production Corporation Management)
6. Public Facilities Department (IRICO Three Production Corporation)
7. Property Management Centre (IRICO Three Production Corporation)
8. Communications Station (IRICO Three Production Corporation)
9. Passenger Bus Team (IRICO Three Production Corporation)
10. IRICO Hotel (IRICO Three Production Corporation)
11. IRICO Guest House (IRICO Three Production Corporation)
12. IRICO Business Drinks Company (IRICO Three Production Corporation)
13. IRICO Auto Repair Factory (IRICO Three Production Corporation)
14. IRICO Advertising Co., Ltd. (IRICO Three Production Corporation)
15. IRICO Decoration Company (IRICO Three Production Corporation)
16. Building Horticultural Co., Ltd. (IRICO Three Production Corporation)
17. IRICO Labour Insurance Products Factory (IRICO Three Production Corporation)
18. IRICO Power Plant
19. IRICO Electronic Packaging Material Factory (IRICO Three Production Corporation)
20. IRICO Bracket Factory (IRICO Three Production Corporation)
21. IRICO Chemical Factory (IRICO Three Production Corporation)
22. IRICO Package Factory
23. Shenzhen IRICO Electronics Company
24. Shanxi IRICO Construction Engineering Company
25. Shenzhen HongYang Industry and Trade Company



- 26. China Electronic Device Industry Corporation
- 27. Xi'an IRICO Electric Industrial Co., Ltd.
- 28. Haikou IRICO Hot Spring Hotel

## **II. The basic situation of the proposed restructuring of the diversion unit**

### **(I) Corporate Social Unit**

#### **1. IRICO School**

The school has established elementary and junior high schools and high schools. It has 223 staff members, including 192 teachers. There are 27 teaching assistants, 4 principals and vice-principals, and the ratio of teachers and non-teachers is 7:1. All members of the school implement the contract system, teachers implement the appointment system.

School fixed assets is 9.3223 million yuan. The school needs a total of 9.1 million yuan each year, of which 6.35 million yuan is allocated by the group company, and 3.75 million yuan is generated by the school.

#### **2. IRICO Hospital**

IRICO Hospital was established in 1978 and was rated as Class II "A" Hospital in 1995. Xianyang City positioned it as a "non-profit hospital."

The IRICO Group allocated RMB 5 million to hospitals in 2002 and RMB 3 million in 2003. In 2004, it plans to allocate RMB 1.5 million to fully market them. There are currently 150 employees who have labor relations with IRICO Group. 150 employees.

#### **3. IRICO Training Center**

The training centre consists of three schools: IRICO Vocational College, IRICO Secondary School and IRICO Technical School. It is affiliated to IRICO Human Resources Department. Mainly responsible for on-the-job training, academic education and pre-post training for employees of the group company. The cost of the training centre is divided into two lines: In 2002, the group company allocated funds of 3.43 million yuan and paid various fees of 95 thousand yuan. There are 40 employees who have labour relations with IRICO Group, including 22 teachers and 18 management personnel.

### **(II) The IRICO Industrial Corporation, which has a relatively concentrated subsidiary business unit**

#### **4. The basic situation of IRICO Three Production Corporation**

Three production company was established in April 1994 as a wholly-owned subsidiary of the group company and actually assumes the management function of the group company for some of the subsidiary businesses. The company has 4 production supporting plants, 8 operating service units, and 2 public service utility units.

The general market of Three production company's business is not competitive. The target of business income is mainly group companies.



As of 30 June 2003, the headquarters had a total of 1280 employees (Excluding horticultural companies labourers)

50 employees working at the IRICO Electronics Packaging Materials Factory, Bracket Factory, Chemical Material Factory, Labor Insurance Products Factory and Head Office

50 employees working at the head office 530 employees who have labour relations with IRICO Group 530 employees

(Error, not available) (Error, not available) As of 31 December 2002, the total assets of the Three Production Company amounted to 59,925,425.32 yuan Total liabilities 23,727,912.54 yuan Owners' equity totaled 36,197,512.78 yuan

(III) Welfare type logistics service unit

5. IRICO Youth Garden (owned by IRICO Three Production Corporation Management)

IRICO Kindergarten is a welfare company of the group company, mainly for the children of the company's employees belong to IRICO Three Production Corporation

It is national advanced preschool units and has 190 employees currently Among them, 112 employees have labour relations with IRICO Group

Annual expenditure is 2.8 million yuan, and the management cost is about 2 million yuan. In addition to other expenses such as water, electricity, and heating, a total of 7 million yuan is needed each year, including kindergartens generating 1.4 million yuan

The funding gap is 5.6 million yuan, which is shared by the beneficiary units of IRICO Group. At present, kindergartens carry special early childhood education activities

Increasing profitability

6. Public Welfare Facilities Department (affiliated with IRICO Three Production Corporation Management)

Subordinate units have real estate management room, style management room, shuttle bus team and bowling alley. 13 employees with labour relations between the real estate management office and the group company There is a club, gymnasium and swimming pool in the style management room. There are 12 employees who have a labor relationship with IRICO Group; the shuttle team has 6 cars with 6 drivers 3 ticket sellers Bowling Hall and IRICO Group have 10 employees in labour relations

7. Property Management Centre (owned by IRICO Three Production Corporation Management)

The Centre is mainly responsible for collecting and using households' utilities, and its functions overlap with the construction of gardening companies. As of 30 June 2003, the owner's equity was 1,026,659.57 yuan 12 employees who have a labour relationship with IRICO Group

8. Communication Station (Ownership of IRICO Three Production Corporation Management)

Communication stations mainly use paging and intra-group telephone services as the main business. Now that paging services have been suspended, the internal telephone services have been disrupted by various telecommunication companies in the society. Currently, the company is operating under the responsibility of contracting. There are 26 employees who have labour relations with IRICO Group Corporation

9. Passenger train team (managed by IRICO Three Production Corporation)

The bus fleet is currently operating under a responsible contracting approach, with a small operating market Cannot survive independently.

There are 10 employees (one of them waiting for work) who has a labour relationship with the IRICO Group



(IV) Operational logistics service units

10. IRICO Hotel (belonging to IRICO Three Corporation)

IRICO Hotel is affiliated with Three Production Corporation. The business and income are mainly accommodation and hosting conferences. In the hotel revenue, corporate consumption accounts for 21%, and market consumption related to corporate business accounts for about 10%. Others are market sources. On 30 June 2003, the owner's equity amounted to 10,564,608.43 yuan. There are 204 employees, of which there are 58 employees who have labour relations with IRICO Group

11. IRICO Guest House (owned by IRICO Three Corporation)

The IRICO Guest House business and its revenue are mainly accommodation, catering, organising small meetings, organising training courses. The annual operating income is approximately 4 million yuan, of which catering revenue accounts for 55% of operating revenue. As of 30 June 2003, the equity of the owner of the company was 2,357,766.95 yuan 103 employees, of whom 19 employees are in labour relations with IRICO Group

12. IRICO Business Drinks Co., Ltd. (belonging to the management of IRICO Three Production Corporation)

The company now administers life stoves, cold drink plants, baths shopping supermarkets and other business unit, mainly provides life services for group companies. As of 30 June 2003, the owner's equity was 5,263,077.84 yuan. From 1995 to 2000, some employees sought their own way. 163 employees, of whom there are 58 employees with labour relations with IRICO Group

13. IRICO Auto Repair Factory (owned by IRICO Three Production Corporation)

IRICO Auto Repair Factory operates by individual contractor, and has 8 labour relations with IRICO Group

14. IRICO Advertising Corporation (owned by IRICO Three Production Corporation)

Advertising companies use individual contracting methods to operate. 5 employees with labour relations with IRICO Group Corporation. 1 of them affiliated with IRICO to operate independently

15. IRICO decoration company (owned by IRICO Three Production Corporation)

Decorating company adopts personal management contracting method 4 employees with labour relations with IRICO Group Corporation.

16. IRICO Construction Horticultural Company (owned by IRICO Three Production Corporation)

The company's main business is responsible for plant production, greening of the living area and environmental protection, in addition to taking part of the engineering and maintenance projects. The company's main business is responsible for plant production, greening of the living area and environmental protection, in addition to taking part of the engineering and maintenance projects. As of 3 June 2003 The total owner equity is 3,298,280.08 yuan. A total of 428 employees, and 113 of the employees have a labor relationship with IRICO Group Company.

17. Labour Insurance Products Factory (owned by IRICO Three Production Corporation Management)



The business and income are mainly for business gloves, eyes cleaning, 95% of products for the factory 95% of products for the factory 5% export As of the end of June 2003, the total amount of owner's equity of labour protection plants was 120,765 yuan As of the end of June 2003, the total amount of owner's equity of labour protection plants was 120,765 yuan 11 employees have labour relations with IRICO Group Corporation 11 employees have labour relations with IRICO Group Corporation

18. IRICO Power Plant (affiliated to IRICO colour picture tube factory)

The power plant is a professional plant for kinetic energy production and transmission and distribution, which is wholly owned by IRICO Group. It mainly provides kinetic energy to domestic users of XianYang Group of IRICO Group, produces domestic water and distribution services, and is responsible for the treatment of production and domestic wastewater Existing fixed assets were 490 million yuan. In 2003, the factory's current sales revenue was 420 million yuan and profit of 26 million yuan. Existing 807 workers currently

(V) Companies providing ancillary products or services

19. IRICO Electronic Packaging Material Factory (also known as IRICO Bubble Factory, owned by IRICO Three Production Corporation)

The business is mainly for group companies. The company mainly produces 54cm and 64cm full brackets, and produces refined sulfuric acid and high concentrated of hydrochloric acid for Phosphor Co., Ltd. (Error, not available) Existing assets 4,300,000 yuan Mainly for machinery and equipment. 30 employees have labour relations with IRICO Group Corporation

20. IRICO Bracket Factory (attributed by the IRICO Three Production Corporation)

Business and income are mainly earned through recycling old pallets and repairs, earning the difference, exclusive supply to the company. The existing fixed assets of the factory is 530,000 yuan, of which, the housing construction is 337,000 yuan The machinery is equipped with 4.7 each, 70,000 yuan for electronic equipment, and 75,000 yuan for transport equipment. 115 employees, of whom there are 48 employees working with IRICO Group

21. IRICO Chemical Factory (attributed to the management of the Three Production Corporations)

The business is mainly to produce and supply chemical products Such as insulation fluids, water-melting adhesives, etc. In 2002, the output value was 2.49 million yuan and the profit was 240,000 yuan. As of 30 June 2003 The owner's equity is 1,360, 779 yuan. Non-performing assets were 174,532 yuan. 21 workers who work with IRICO Group Corporation.

22. IRICO Package Factory

The company mainly produces colour display device packaging boxes and other materials. It is a colour tube supporting manufacturing company jointly established by IRICO Group and the local government. IRICO Group Corporation holds 30% of the company's shares. At present, the company has 11 employees dispatched by IRICO Group

23. Shenzhen IRICO Electronics Co., Ltd. (Restructuring Pilot Units, refer the "Shenzhen IRICO Electronics Co., Ltd. Restructuring and Diversion Scheme" in the overall plan)

(VI) The wholly-owned and controlled companies with little correlation with the main business invested by IRICO Group





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24. ShanXi IRICO Construction Engineering Company (reformed pilot unit)  
Refer the overall scenario for details "ShanXi IRICO Construction Engineering Company restructuring and diversion scheme"

25. Shenzhen HongYang Industry and Trade Company

The company's main business is phosphor sales, housing rental As of 31 December 2002. Total assets 244,022,127.08 yuan Total liabilities 15,467,162.26 yuan Total owner's equity 228,554,964.82 yuan

26. China Electronic Device Industry Corporation (Reformed Pilot Unit)Refer the overall plan "Restructuring and Diversion Scheme of China Electronic Device Industry Corporation" for details

27. Xi'an IRICO Electric Industrial Co., Ltd.

The company is a holding company of IRICO Group. Recently, the company has ceased operations because of business problems. As of December 31, 2002. The total assets are RMB 77,999,911.54 and the total amount is RMB 110,117,247.22. The total equity of the owners is RMB 22,117,335.68

28. Haikou IRICO Hot Spring Hotel

The hotel is a wholly-owned subsidiary of IRICO Group. At present, the company has ceased operations due to operating problems. As of 31 December 2002. Total assets are 79,995,391.52 yuan Total liabilities 1,135,456.44 yuan, Total equity of owners 781,859,935.08 yuan



001



# 彩虹集团公司文件

彩团办〔2004〕97号

签发人：陶魁

## 关于《彩虹集团公司主辅分离 改制分流总体方案》的请示

财政部：

根据原国家经贸委等 8 部委印发的《关于国有大中型企业主辅分离辅业改制分流安置富余人员的实施办法》（国经贸企改〔2002〕859 号文）、国务院国有资产监督管理委员会等 4 部委发布的《关于进一步明确国有大中型企业主辅分离辅业改制有



由 扫描全能王 扫描创建

关问题的通知》(国资分配〔2003〕21号)等文件的精神,彩虹集团公司结合本公司的实际情况,按照原国家经贸委、财政部、劳动和社会保障部三部委办公厅《关于中央企业报送主辅分离改制分流总体方案基本内容和有关要求的通知》(国经贸厅企改〔2003〕27号)的要求,制定了《彩虹集团公司主辅分离改制分流总体方案》,现将该方案呈上,请予以审查。

- 附件: 1. 彩虹集团公司主辅分离改制分流总体方案  
 2. 彩虹集团公司组织机构图  
 3. 彩虹集团公司战略定位和发展规划(摘要)  
 4. 参加改制分流单位名单及基本情况  
 5. 行政办公会决议(总经理办公会决议)




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档(2)

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集团办公室

2004年4月12日印发

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打印: 王英

校对: 陶录杰

份数: 20



由 扫描全能王 扫描创建

附件 1:

彩虹集团公司  
主辅分离改制分流总体方案



由 扫描全能王 扫描创建



附件 1:

## 彩虹集团公司 主辅分离改制分流总体方案

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附件 1:

## 彩虹集团公司 主辅分离改制分流总体方案

### 第一部分 彩虹集团公司基本情况

#### 一、彩虹集团公司简介

##### (一) 历史沿革

彩虹集团公司是经国务院批准设立的国家特大型国有独资企业,直接归属国务院国有资产监督管理委员会管理。彩虹集团公司是在原彩虹电子集团公司基础上重组设立的,其前身是陕西彩色显像管总厂,被列为国家“六五”、“七五”计划重点引进项目。我国第一只彩色显像管在这里诞生。

##### (二) 资产经营情况

###### 1、资产情况

截止 2003 年 12 月 31 日,彩虹集团公司经审计的资产合计 8,206,086,237.50 元,负债合计 3,741,147,826.62 元,所有者权益合计 4,464,938,410.88 元。

###### 2、经营情况

彩虹集团公司以彩色显示器件为主,其中,彩色显像管(CPT)与彩色显示管(CDT)(CPT 与 CDT 均属 CRT 产品范畴)的年生产能力突破 1100 万只,公司从建成投产至今,共生产彩色显像管(显示管)9004 万只,产品累计销售收入 721 亿元,实现利税 90.78 亿元,出口创汇 10.25 亿美元。

##### (三) 人员情况

彩虹集团公司现有职工人数 21410 人,其中各类管理人员 1110 人,各类工程技术人员 1579 人。

##### (四) 投资结构和骨干企业

目前,彩虹集团公司拥有全资子公司、控股公司及参股公司共有 28 家,其中,彩虹彩色显像管总厂和彩虹显示器件股份有限公司(上市公司)是彩虹集团公司主要骨干企业。





### 彩虹彩色显像管总厂

彩虹彩色显像管总厂是 1979 年经陕西省工商行政管理局批准成立的全民所有制企业，是彩虹集团公司全资子公司。截止 2003 年 12 月 31 日，资产合计 3,925,950,119.47 元，负债合计 2,121,469,979.75 元，所有者权益合计 1,804,480,139.72 元。

### 彩虹显示器件股份有限公司

彩虹显示器件股份有限公司于 1992 年 7 月 29 日成立，公司股票于 1996 年 5 月 20 日在上海证券交易所挂牌交易。彩虹集团公司持有该公司 56.14% 的股份。截止 2003 年 12 月 31 日，公司经过审计的资产合计 2,852,051,406.18 元，负债合计 933,336,245.76 元，所有者权益合计 1,918,715,160.42 元。

## 二、彩虹集团公司主业发展情况

### (一) 在突出主业精干主体提高主业竞争力方面所做工作

#### 1、采取的措施和主要做法

(1) 1992 年，推行并不断完善岗位技能工资制度，既节约了人力成本，也为主业继续深化三项制度改革打下了基础。

(2) 1993 年，成立三产事业部，1994 年将其改制为具备独立法人资格的彩虹三产总公司，将为主业配套的一些辅助生产系统和后勤服务单位职能划入该公司，这是集团公司分离辅业和安置富余人员的主要渠道。

(3) 2002 年，将荧光粉厂、偏转工厂分别出售给集团公司控股的荧光材料公司和西安资讯公司，使集团公司在机构上得到精简，管理上得到加强，并使上述两公司规模得到扩大，参与市场竞争的能力增强。

(4) 2002 年，实施内部模拟市场方案和内部价格结算办法，增强了各生产单位的市场意识。

(5) 向新型显示器件进军，试产 PDP 产品，解决集团公司后续发展问题。

(6) 加强科研机构和人员队伍建设，加大对集团公司技术中心的投入力度，采取技术改造、工艺改造和技术措施，提高了主业生产能力和企业效益。

#### 2、取得的成效

上述措施和做法的实施，取得了明显的成效，集团公司的各项经济指标均实



现了稳定增长, 2003 年共生产彩管 1151 万只, 同比增长 19.8%; 销售彩管 1154 万只, 同比增长 15.4%; 完成销售收入 78 亿元, 同比增长 12.6%; 完成工业总产值 125 亿元, 同比增长 20%; 完成工业增加值 27.5 亿元, 同比增长 6.6%; 实现利税 9.5 亿元, 同比增长 12.02%, 其中利润总额 5.94 亿元, 同比增长 30%; 出口彩管 296 万只, 同比增长 48.7%; 出口创汇 8500 万美元, 同比增长 34%。

## (二) 实施减员增效分流安置富余人员政策的情况

### 1、采取的主要措施

(1) 设立彩虹三产总公司, 将集团公司后勤、公益、物业等部门向三产总公司移交, 并分流安置相关人员。近 9 年来, 通过三产总公司安置的主业富余人员达 1500 多人。

(2) 通过产品结构调整, 分流安置西安彩虹电器工业公司职工 400 多人。

(3) 按照国家有关内部退养的政策, 分流安置 200 多人。

(4) 通过技改技措、结构调整、精简合并, 分流安置 1000 余人。

### 2、取得的成效

通过上述措施, 共分流安置富余人员 3000 余人, 约占集团公司总人数的 14%。集团公司在建厂初期彩管的年产量 96 万只, 人员为 5000 人左右; 2003 年集团公司彩管年产量已达 1151 万只, 直接从事彩管及零部件生产的职工仅 13,000 人, 企业的劳动生产率有了大幅度提升。

## (三) 主业发展面临的主要问题

### 1、国有独资的所有制形式不利于主业的继续发展

根据 2002 年的数据显示, 目前国内生产 C R T 产品的企业, 除彩虹集团公司外, 均为外资、合资或股份制企业, 唯有彩虹集团公司一家是国有独资企业。在激烈的竞争中, 集团在体制和机制上与竞争对手不在同一平台上。

### 2、企业历史负担沉重

由于历史原因及所处地理环境, 使得集团公司承担着相当多的社会职能, 企业办有学校、医院、幼儿园、公安处等。在日趋激烈的市场竞争中, 集团公司对此仍需花费相当的精力和费用, 使企业不能一心一意从事生产经营活动。

### 3、人工成本总体偏高

在国内彩管生产企业人员结构上, 彩虹集团公司原固定工所占比例最大, 因





而工资性支出相对较高；另外，由于受国有企业体制所限，企业在人员进出、收入调整等方面难以作到市场化配置。

#### （四）分流安置富余人员工作中存在的问题

##### 1、社会经济大环境的制约

集团公司主体企业和绝大部分职工所在的咸阳市属于经济和社会欠发达的西部地区，社会对劳动力资源的需求较小，市场容量有限，而下岗失业人员又较多，分流安置富余人员的难度较大。

##### 2、职工思想观念相对保守

由于历史原因，企业形成相对封闭、独立的工业城区，导致职工传统观念意识较强，适应经济变革的能力较弱，推行改革的思想阻力较大。

##### 3、以往分流安置富余人员存在的局限性

以前在分流安置人员的同时没能相应建立完善的劳动合同制度，多数被分流安置职工的劳动关系仍旧保留在集团公司或彩虹彩色显象管总厂，企业与这些人员的劳动关系并没有根本改变，实际是分而不离，企业的无限连带责任并没有真正解除。此外，对接收主业富余人员的单位也未能建立起健全的法人治理结构，产权关系、隶属关系仍不清晰，制约了这些单位的发展。

#### （五）今后精干主体提高主业竞争力的思路与目标规划

##### 1、主业改革发展的思路

（1）继续深化产权制度改革，对主业实施规范的公司制改造。

（2）建立和完善母子公司管理体制，实现集团公司从生产经营型向战略管理型转变。

（3）在生产经营方面实施总成本领先战略；在显示器件领域实施相关多元化战略，加强技术研发力量，跟踪新型显示器件领域新产品新技术，为集团公司实现行业和产品结构性调整做好准备。

（4）借助资本市场，开展资本经营，提升集团公司主业竞争力和影响力。

（5）优化内部组织机构和职能，进一步改革人事、劳动、分配制度。

（6）继续加强企业文化体系建设。

（7）实施主辅分离，使主业轻装上阵。

综上所述，彩虹集团公司改革发展的整体思路是：在正确的发展战略指引下，



发挥集团公司战略管理职能，在产权制度、管理体制、内部机制、主辅分离等方面实施系列的重组与改革，打造总成本领先的核心竞争力；通过加大科研投入力度，加强改造和创新现有产品，优化产品结构，适时进入新型显示器件产品领域，实现产业结构性调整。

## 2、目标规划

到 2010 年，在 CPT 领域成为具备明显竞争优势的企业；在新型显示器件领域，具备产品研发或与跨国公司合作生产的能力，成为产品多元化、经营规模化、管理现代化、具有国际竞争力的显示器件生产和研发基地，为实现“立百年彩虹”的远景目标奠定坚实基础。

## 第二部分 主辅分离改制分流的总体情况

### 第一则 主 辅 分 离

#### 一、主辅业划分的依据和范围

##### （一）主辅业划分的依据

##### 1、集团公司企业发展战略和规划是确定主辅业界限的基本依据

根据 2003 年制定的企业发展战略，集团在 CPT 产品领域实施总成本领先的基本竞争战略，使集团成为该产品领域内总成本最低、竞争力最强的显示器件企业；在作好 CPT 产品的同时，实施相关多元化的经营战略，将新型显示器件作为集团新的经济增长点，力争培育成为第二支柱产业。

根据上述战略定位和发展规划，现有 CPT 产品以及新型显示器件产品领域，是集团核心业务和大力发展的方向，属于集团的主业（详见附件 2）。

##### 2、鉴于综合配套能力强是集团总成本领先的重要组成部分，对总成本构成影响大的彩管配套企业列入主业

（1）与彩管的关联度大、不可分割的配套企业。

（2）交易成本或转换成本高，直接影响彩管竞争力的配套企业。

（3）占彩管成本构成比重大，直接影响彩管竞争力的配套企业。

（4）对彩管的整体利润贡献率或所占收入的比重较大，对集团公司收入影响大的配套企业。





## (二) 主辅业的基本范畴

### 1、主业的基本范畴

主业必须与显示器件有关，与显示器件无关的行业和产品不列为主业范畴。

鉴于彩虹集团公司的核心竞争力在于总成本领先，而总成本领先主要是由于彩虹集团公司综合配套能力强，因此，对于上述直接影响集团公司显示器件总成本构成的主要配套企业，列为主业的基本范畴。

### 2、辅业的基本范畴

主业范畴之外，即属于广义的辅业范畴，辅业基本范畴主要包括：

(1) 企业承担社会职能的部分（如学校、医院、公安处、彩虹职大、彩虹中专、彩虹技校等）

(2) 后勤服务系统（主要集中在三产总公司）

(3) 市场化程度较高、交易或转换成本不大的配套生产系统

(4) 集团公司投资的与 CRT 产业无关的行业

## (三) 主辅业的具体范围

### 1、主业的具体范围

#### (1) 主业产品主要包括

1) 各种品种和规格的彩色显示器件的生产和总装

2) 彩色显示器件主要零配件产品，包括电子枪、玻壳、网版、偏转线圈、专用零件等

#### (2) 主业企业主要包括

1) 彩管一厂（彩管总装）

2) 彩虹显示器件股份公司（彩管总装）

3) 彩虹电子枪厂（彩虹彩管专配、不可分割）

4) 彩虹电子网版厂（所占成本比重较大、转换成本高）

5) 彩虹玻璃厂（所占成本比重很大、转换成本高）

6) 西安彩虹资讯公司（所占收入和成本比重大、转换成本高）

7) 咸阳彩虹电子配件公司（专配产品，不可分割）

8) 珠海彩珠实业总公司（所占收入比重大）

9) 彩虹昆山实业总公司（所占收入比重较大）





10) 陕西彩秦电子公司 (彩虹彩管专用零部件)

11) 陕西彩虹荧光材料公司 (所占收入比重大, 转换成本高)

## 2、辅业的具体范围

### (1) 企业办社会单位

1) 承担政府职能的单位: 彩虹集团公司公安处

2) 公益型单位: 彩虹学校、彩虹医院、彩虹职大、彩虹中专、彩虹技校

3) 福利型单位: 三产总公司管理的彩虹幼儿园、公益设施部 (含班车队、保龄球馆、游泳池、体育馆、房产管理室)、物业管理中心、客车队、通信站

### (2) 提供后勤服务的经营性单位

1) 三产总公司下属的彩虹宾馆、招待所 (含旅行社)、劳保用品厂、商饮公司、广告公司、装潢公司、七里铺综合市场、汽修厂、设备公司、修建园艺公司

2) 彩虹彩色显象管总厂动力厂

### (3) 部分配套生产企业

1) 深圳彩虹电子公司

2) 三产总公司下属的托架厂、电子包装材料厂、化工材料厂、劳保用品厂

3) 彩虹包装箱厂

### (4) 集团公司投资的与主业关联度不大的企业

1) 集团公司的全资子公司

a、彩虹建设工程公司及其管理的彩虹房地产开发公司、彩虹工程建设监理公司、彩虹建设工程设计院

b、深圳虹阳工贸公司

c、彩虹惠州总公司

d、海口彩虹温泉大酒店

e、中国电子器件工业总公司

2) 集团公司控股的子公司

a、北京全创通讯设备公司

b、西安彩虹电器工业公司



### 3) 集团公司参股的公司

- a、北京盈富泰克投资公司
- b、北京维信诺科技公司
- c、永安保险公司
- d、深圳彩虹皇旗资讯公司

## 二、实施主辅分离的主要途径

### (一) 实施主辅分离的途径

1、对彩虹学校、彩虹医院、彩虹集团公司公安处、彩虹职大、彩虹中专、彩虹技校等企业办社会单位，要通过与地方政府协商，在妥善处理资产、机构、人员的基础上，成建制移交地方政府，分离企业办社会职能。对于政府不愿或无力接收的企业办社会单位，符合国家从事产业化经营政策的，则按照改制分流方式实施主辅分离。

2、对企业自办福利型后勤服务机构，要从福利型转变为经营型，由无偿服务改为有偿服务，由单纯为企业服务逐步转为面向社会服务，逐步改造成为独立核算、自负盈亏的经济实体。具备市场生存条件的，参加改制分流。

3、对经营性后勤服务单位，通过改制分流方式进行主辅分离，组建产权主体多元化的法人经济实体。

4、对市场化程度较高的小型配套生产企业，参加改制分流。

5、对集团公司投资的与主业关联度不大的企业，采取以下分离方式：

(1) 全资辅业公司，参加改制分流。

(2) 控股辅业公司，征得其他股东同意后，参加改制分流。

(3) 参股公司，不参加改制分流，按照集团公司的战略规划对投资进行战略性调整，逐步退出，将所得资金用于主业发展。

6、对于已经停业或者面临生存问题的单位，如海口彩虹温泉大酒店、西安彩虹电器工业公司等单位，通过出售或依法进行清算的方式进行主辅分离，并用盘活的资产妥善分流安置职工。

### (二) 改制分流是主辅分离的主要途径

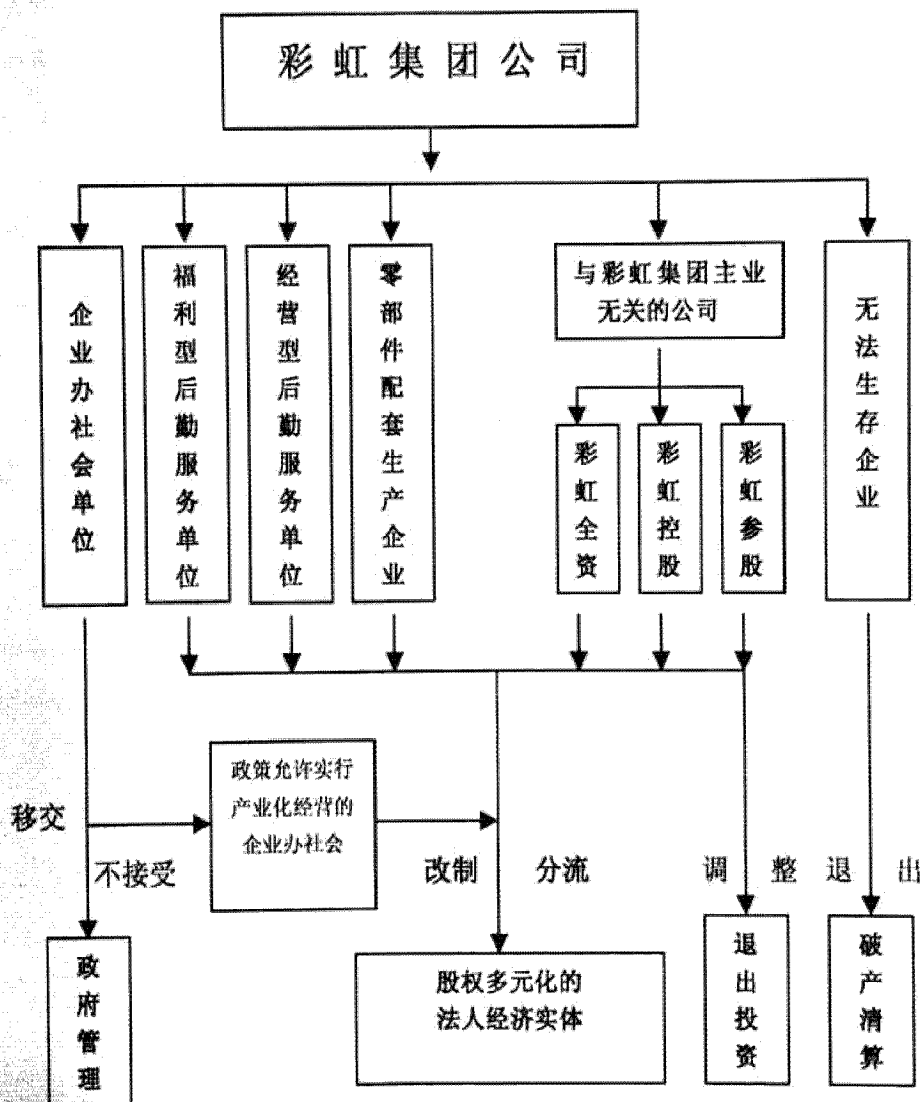
1、对国家不允许实行产业化经营的单位如彩虹集团公司公安处、彩虹学校



的小学、初中（义务教育阶段），以及彩虹集团公司参股的企业，不以改制分流方式进行主辅分离。除此之外的其他辅业单位主要通过改制分流的方式实现与主业的分离。

2、对资产属于彩虹集团公司主业的三类资产范畴、人员属于主业富余人员、同时具备市场经营条件的辅业单位，主要采取改制分流的方式与彩虹集团公司主业分离。

附： 彩虹集团公司主辅分离示意图





## 第二则 改制分流

### 一、改制分流的总体思路

#### (一) 总体思路

1、利用彩虹集团公司具备经营条件的三类资产，改制创办面向市场、独立核算、自负盈亏的法人经济实体，分流安置企业富余人员，最终实现产权关系、劳动关系、隶属关系的清晰化和市场化。在解决主业精干的基础上，为辅业发展壮大奠定基础。

2、对具备市场生存能力、经营者和职工有改制意愿的企业，直接改制为非国有法人控股的法人经济实体；对于暂时不具备条件的，可继续保持国有法人控股地位，但做到产权明晰、独立核算、面向市场、自负盈亏，并做好向非国有法人控股企业转变的规划和各项准备。

3、在进行上述分离改制工作时，依法理顺劳动关系。对分流进入改制为非国有法人控股企业的职工，原主体企业要依法与其解除劳动合同，并支付经济补偿金，职工与改制企业签订不少于三年的劳动合同；对分流进入改制为国有法人控股企业的职工，原主体企业和改制企业按国家规定与其变更劳动合同，用工主体由原主体企业变更为改制企业，继续履行原劳动合同，职工工作年限连续计算。

#### (二) 要实现的目标

1、具备改制条件的辅业单位，调整产权结构，完善公司法人治理结构。改制后，变单一国有为非国有控股的产权结构多元化的公司制企业；暂时不具备条件的，也要实现产权多元化，国有股原则上不超过 75%。

2、分流安置职工，在稳定的前提下规范劳动关系。

总之，要使具备市场生存条件的辅业单位按照公司法的要求改制成具有独立法人资格的市场经济主体；在妥善安置职工的基础上，依法规范劳动关系。

## 二、可用于改制分流的三类资产情况

### (一) 三类资产的界定依据

集团公司的发展战略和规划以及彩虹集团公司主辅业划分的具体标准和范围是三类资产界定的依据。



## （二）三类资产的范围

目前，彩虹集团公司没有闲置一年以上有市场生存能力的闲置资产，也没有政策性关闭破产企业。因此，**集团公司的三类资产即彩虹集团公司的非主业资产**，包括辅业资产、后勤服务单位的资产以及与主业关联度不大的其他资产（彩虹学校小学初中部分、彩虹集团公司公安处的非主业资产除外）。

## （三）非主业资产的总体情况

### 1、非主业资产的分布

集团公司的三类资产分布于企办学校、医疗、建筑设计、施工监理安装、宾馆招待、幼儿教育、物业管理、治安保卫等后勤服务单位；为彩管配套的部分生产企业；集团公司投资的与主业关联度不大的企业。

### 2、非主业资产的效益情况

三类资产的整体效益较差，有些已经因为市场变化的原因导致价值锐减；有些资产属于福利性设施，不具备经营能力；部分属于彩虹配套生产用资产，但由于人工成本高，附加值偏低，效益一般。另外，三类资产中的不良资产较多。

### 3、非主业资产占总资产的比重

经初步统计，非主业资产约为 17 亿元，占集团公司总资产的 20%。

## 三、改制分流涉及的人员情况

### （一）总体情况

改制分流涉及的人员为 3596 人，约占职工总人数的 17%。

### （二）社保情况

集团公司改制分流单位均按照国家 and 地方的规定参加了养老、医疗、失业、工伤、生育等各项社会统筹，上述社会保险缴费比例分别为：养老保险企业负担 20%、个人 7%；医疗保险为企业负担 6%、个人 2%；失业保险为企业负担 2.5%、个人负担 1%；生育保险为企业负担 0.4%，个人不负担；工伤保险企业负担 0.6%、个人不负担。集团公司所属各单位均按规定及时、足额缴纳，没有欠缴社会保险费的情况。离退休人员社保费用已实行社会化发放。

### （三）对职工负债情况

经初步调查，改制分流单位无欠发工资、集资款、医药费、社会保险费等对





职工内部负债的情况。

附： 彩虹集团公司三类资产及涉及人员情况表  
(截止到 2003 年 10 月)

单位： 元

| 序号 | 三类资产涉及的单位   | 资产数额       | 涉及职工人数 |
|----|-------------|------------|--------|
| 1  | 彩虹医院        | 12272601   | 150    |
| 2  | 彩虹学校        | 76102381   | 229    |
| 3  | 培训中心        | 1994856    | 40     |
| 4  | 彩虹三产总公司     | 59925425   | 664    |
| 5  | 彩虹建设工程公司    | 10479099   | 78     |
| 6  | 中国电子器件工业总公司 | 562319639  | 218    |
| 7  | 深圳虹阳工贸公司    | 244022127  | 4      |
| 8  | 西安彩虹电器工业公司  | 77999911   | 1373   |
| 9  | 深圳彩虹电子公司    | 29409679   | 8      |
| 10 | 彩虹海口温泉大酒店   | 79995391   | 20     |
| 11 | 彩虹包装箱厂      | 参股企业       | 11     |
| 12 | 深圳皇旗资讯公司    | 参股企业       | 8      |
| 13 | 彩虹动力厂       | 490000000  | 793    |
|    | 总 计         | 1644521109 | 3596   |

#### 四、改制分流应遵循的原则

(一) 改制分流要与业务、资产、人员结构调整相结合，注重资源整合，以提高改制企业的市场生存能力。

由于管理体制、利益格局等方面的因素，集团公司内部存在着同业竞争以及资源被分割的局面，削弱了企业的竞争力。因此，在主辅分离、改制分流过程中，无论是主业还是辅业，均应当重视业务、资产、人员等方面的重组工作。

(二) 统筹规划，分步实施，成熟一个，改制一个。

按照有利于稳定和提高企业市场竞争力的目的，对辅业单位的资产和业务



进行重组，人员总体上仍按照现在所处的单位和岗位进行分流。对于具备经营和改制条件的，集团公司退出国有股份或仅保持参股地位；对于有经营能力、但是暂时不具备国有股退出或参股条件的，可暂时保持彩虹集团公司的控股地位，但应创造条件，尽早退出。

## 五、改制分流的形式和股权设置

### （一）改制分流的形式

根据具体辅业单位的情况，充分利用市场资源和手段，按照《公司法》和其他有关法律法规的规定，通过合资、合作、出售、租赁、承包等方式，逐步实现产权主体多元化，鼓励职工、经营者和社会投资者对改制分流企业进行投资，允许职工将所得经济补偿金转为改制分流企业的股份或债权。

将辅业单位改制为股权多元化的公司制企业是改制分流的主要方式。大多数辅业单位将直接或分两步改制为非国有法人控股的有限责任公司。

### （二）改制企业股权设置

1、对于具备市场生存条件的改制分流企业，直接改制为非国有法人控股的有限责任公司，集团公司国有法人股可一次性退出或保留参股地位，参股比例原则上应低于 20%。

2、对于暂时不具备市场生存能力的改制分流企业，彩虹集团公司也应整体规划、逐步退出，彩虹集团公司的持股比例原则上应低于 75%。

3、对于政府不愿接收、国家政策允许产业化经营的企业办社会单位，可改制为法人经济实体，其股权设置参照改制企业的股权设置模式进行。

## 六、改制分流过程中的资产和债权债务处理

### （一）基本原则

- 1、争取引入增量资产，盘活存量资产
- 2、资产随业务走
- 3、依据资产相关性、业务相关性原则合理划分债权债务

### （二）资产处理的基本程序

- 1、在主辅分离改制分流总体方案获得国资委、财政部、劳动保障部联合批





复后，由彩虹集团公司逐个对所属企业改制分流所利用的三类资产情况进行审核认定，出具认定证明文件，并按照《国有企业清产核资办法》（国资委令第1号）、《财政部关于印发〈企业公司制改建有关国有资本管理与财务处理的暂行规定〉的通知》（财企〔2002〕313号）和国有资产评估管理的有关规定，对三类资产进行清查、审计和评估。

2、经评估后的国有净资产可进行下列支付和预留：

（1）解除职工劳动合同的经济补偿金。职工解除劳动合同支付的经济补偿金，按照《关于印发国有大中型企业主辅分离辅业改制分流安置富余人员的劳动关系处理办法的通知》（劳社部发〔2003〕21号）执行。

（2）移交社会保障机构管理的职工一次性缴付的社会保险费。

（3）因改制分流实行内部退养人员的生活费和社会保险费预留。

3、国有净资产不足以进行各项支付和预留的，不足部分由集团公司予以补足。

4、国有净资产进行支付和预留后有剩余的，剩余部分可按规定向职工或外部投资者出售，或采取租赁、入股、转为债权等方式留在改制企业，但不得无偿量化到个人。

5、集团公司应委托会计师事务所对用国有净资产进行支付和预留的情况进行专项审计，并由会计师事务所出具专项审计报告。

6、用国有净资产按规定进行各项支付和预留（含原主体企业予以补足的部分）造成账面国有资产减少的，由集团在每一批改制企业完成公司设立登记后30日内，将有关情况汇总报国资委批准后冲减国有权益。

7、对没有纳入改制分流范围但具备经营条件的剥离资产，可组建企业法人，独立核算，并相应安置部分职工；对于不具备经营条件的剥离资产，可采取整体公开出售、租赁经营等方式处理，所得收入优先用于安置职工；对于不具备上述条件的剥离资产，暂由集团公司或愿意接收的改制企业管理。

（三）债权债务的处理

1、债权债务的处理原则

（1）债权、债务随资产走的原则



资产进入拟改制企业，相应的债务也要进入。凡能明确某项资产、业务而产生的负债，原则上随该项资产业务一并进入改制企业。

(2) 合法性原则

应保证进入改制单位的债务有合法完备的手续，该项债权债务的起源要明确、合法。

(3) 尊重债权人权利原则

有关债务进入改制单位必须事先征求债权人的意见，并协议落实债务。

(4) 适度性原则

为保证改制单位财务结构稳健合理，要综合考虑其对集团公司的债权债务和自身净资产的规模，进行确定。

2、落实债权债务的方式

(1) 由集团公司总体安排改制企业的债权债务清理和核实工作，并进行必要的审计，落实债权人、债务人并与债权人或债务人订立债务偿还或保全协议。

(2) 改制企业原为独立法人的，要继续承担和落实原有的债权债务关系；从原主体企业分立重组的改制企业，按商定的比例承担债务。

(3) 实行整体改建的辅业单位，由成立的公司制企业承继原企业的全部债权债务；实行分立式改建的，由分立的各方承继原企业的相关债权债务；企业实行合并式改建的，由合并后的企业承继合并前各方的债权债务。

(4) 集团公司内部债务（包括改制时改制企业国有净资产按规定进行各项支付后的剩余部分采取转为彩虹集团公司债权方式留在改制企业的部分）不能因为主辅分离、改制分流而抵消，应由集团公司组织各单位进行及时清理，相关单位要制订切实可行的还款计划，按期偿还。

(5) 在资产清查过程中，如发现企业有对职工负债事宜，应按财政部 313 号文件第十七条的规定处理。

七、改制企业土地使用权的处理

根据国家和地方政府有关土地管理的法规及 859 号文件的规定，对改制企业所使用的土地作以下处理：

(一) 改制企业现用地为集团公司通过出让方式取得的土地，集团公司可





根据具体情况采取出让、租赁、投资入股、无偿使用等方式由改制企业使用。

(二) 改制企业现用地为集团公司划拨土地, 不改变土地用途的, 经与集团公司协商一致并经土地所在地县级(含)以上人民政府批准, 可继续以划拨方式使用; 需要改变土地用途的, 应按照《划拨土地目录》(国土资源第9号令)核定, 改变后的用途符合《划拨土地目录》的, 可继续以划拨方式使用; 不符合《划拨土地目录》的, 应依法办理土地有偿使用手续, 允许将土地出让收益用于支付改制成本。

## 八、人员分流安置办法

### (一) 人员分流安置的原则

#### 1、妥善处理改革发展稳定的关系

围绕集团公司改制分流工作的总体目标, 考虑企业、职工和社会的承受能力, 区别不同情况, 对富余人员采取不同方式进行分流安置。

#### 2、依法调整劳动关系

在改制分流过程中, 依法调整改制单位与职工的劳动关系。调整劳动关系应兼顾各方利益, 维护企业和职工的合法权益, 实现劳动关系的和谐。

#### 3、规范操作

在企业改制总体方案框架内, 按照有关法律、法规和相关政策制定职工分流安置方案, 职工分流安置方案需经改制企业职工代表或者工会审议通过, 并报集团公司审核备案后实施。

#### 4、保持政策的协调稳定

在确定人员分流安置的具体政策和标准时, 要注意综合平衡, 尽可能保持相关政策的协调和稳定。

### (二) 分流安置人员范围

分流安置的人员是指根据国家产业政策, 按照企业发展战略要求和专业化分工的原则, 需要分离的辅业、后勤服务单位以及与主业关联度不大的辅业单位的职工, 以及由于主业产业、产品结构调整需精简分流的富余人员。

### (三) 人员分流安置途径

#### 1、分流到改制企业工作



职工与主体企业解除劳动关系后，与改制企业重新签订或者变更原劳动合同，在改制企业继续就业。这是人员分流安置的最主要的方式。

**2、符合内退条件的，可办理内退手续**

对距法定退休年龄不足五年的职工，本人自愿申请并获企业批准后，参照1993年国务院第111号令办理离岗休养即内部退养。

**3、符合提前退休条件的职工，按国家有关规定办理提前退休手续**

**4、自谋职业**

在改制过程中，职工如自愿申请与企业解除原劳动合同，到社会上就业，应予鼓励。

**（四）改制分流过程中各种劳动关系的处理**

1、改制分流工作实施前，应依法清理各种混乱和不清楚的劳动关系，对于其中符合改制分流条件的职工，参加改制分流。

2、对于参加改制分流的全部职工，依照以下规定处理原劳动关系：

**（1）分流到非国有法人控股改制企业的职工**

职工与主体企业解除原有劳动合同后，依照劳社部发[2003]21号文规定的标准获得经济补偿金，职工与改制企业重新签订劳动合同，职工在改制企业的工作年限重新计算。劳动合同的期限由改制企业与职工协商确定，协商不一致的，重新签订劳动合同的期限应不少于3年。

**（2）分流到国有法人控股改制企业的职工**

职工与主体企业解除劳动关系后，由改制企业继续与职工履行原劳动合同的权利义务，不支付经济补偿金，但改制前后职工的工作年限合并计算，待改制企业变更为非国有法人控股企业时，参照前条补偿标准执行。改制企业与职工就变更劳动合同期限不能协商一致的，应当履行原劳动合同中尚未履行的期限；原劳动合同未履行期限短于3年的，应延长至3年。

**（3）内部退养职工**

对于在改制前已办理内部退养的人员，由集团公司或者改制企业继续履行与职工签订的内部退养协议。

在企业改制分流时，符合内部退养条件的职工，本人申请办理内部退养并经企业批准的，由双方签订内部退养协议。内退期间企业不再为其安排工作岗





位，职工按月领取生活费，到达法定退休条件时办理正式退休手续。退养期间的生活费和社会保险费可从国有净资产中预留，并建立相应管理制度，实行专款专用。

#### (4) 自谋职业人员

在改制过程中，职工自愿与企业解除劳动合同，到社会再就业的，企业应按有关规定解除劳动合同，给予经济补偿金，并在规定时间内为职工办理组织关系、档案关系、社会保险关系、失业登记等事项的转移和接续。

#### (5) 因工负伤（包括患职业病）人员

对因工负伤（包括患职业病）人员，按照《工伤保险条例》的规定办理，享受相关待遇。

#### (6) 患病或者非因工负伤人员

对患病或者非因工负伤人员，在规定的医疗期结束后，根据职工身体恢复情况：如果能从事原工作的，继续履行原劳动合同；如果不能从事原工作，应依照劳动合同法的有关规定对劳动关系作出相应调整。

#### (五) 社会保险关系的接续

集团公司与改制企业应积极与社保部门协调，及时办理职工社会保险关系转移和接续手续。

改制后，改制企业应严格执行国家和企业所在地政府有关社会保障的规定，继续为职工交纳相关社会保险费用。

#### (六) 人员安置的相关费用

##### 1、解除劳动合同所支付的经济补偿金

对于分流到非国有控股改制企业的职工，与原主体企业解除劳动合同，从改制企业国有净资产中给予经济补偿金，该补偿金在职工自愿的基础上可转为职工在改制企业的股权或债权。

解除劳动合同经济补偿金的标准按照劳社部发〔2003〕21号文的规定执行。

考虑到彩虹集团公司是本次劳动关系调整的主体，同时为便于计算，企业月平均工资原则上按照集团公司上年度月平均工资确定，所属企业月平均工资高于集团公司月平均工资的，由集团公司予以综合平衡后作为企业月平均工资标准。



## 2、内退人员的生活费

办理内退人员的生活费标准根据改制企业实际情况确定，但生活费标准最高不得超过按所在省计算正常退休人员养老金的计算办法核定的数额，最低不得低于地方政府规定的最低生活费标准。

内部退养人员生活费标准一次核定后，至正式退休前原则上不再调整，但如果低于地方政府有关最低生活费标准的，应当予以补足。内退人员符合法定退休条件时，按社保部门规定核定计算其退休后的基本养老金。

## 3、离退休人员的费用

对于已纳入社会统筹的各项费用，实行社会化发放；对于企业长期存在的按照国家或者地方政府规定执行的统筹外的费用，按照规定履行审批程序后方可予以预留。

## 4、相关费用的来源

解除劳动合同所支付的经济补偿金、内退人员生活费、社会保险费以及按照国家规定应当支付的离退休人员的统筹费用等，原则上从改制企业的国有净资产中支付或者预留。改制企业的国有净资产按规定进行各项支付的不足部分，由集团公司予以补足。

### （七）人员分流安置工作中的扶持和鼓励措施

一是根据全国再就业会议的精神和 859 号文的规定，集团公司将在实行相关多元化战略的过程中把主业向上延伸，拉长产业链，培育新的利润增长点，大力开发就业岗位；二是充分宣讲政策，帮助改制企业运用好税收减免和补贴政策，扶持职工自主创业、自谋职业；三是寻找合适的社会机构进行培训，引导职工转变就业观念；四是建立自谋职业职工创业孵化机制等。

## 九、经济补偿金总额及来源

对分流进入改制后的非国有法人控股企业的职工，在依法与集团公司解除劳动合同的同时，获得经济补偿金。

（一）经济补偿金的计算标准按照国经贸企改[2002]859 号文和劳社部发[2003]21 号文规定的标准执行。

（二）经初步测算，用于支付职工解除劳动合同关系的经济补偿金总额约为 2





亿元(人数约为 3596 人,人均补偿年限为 21 年,人均补偿金额约为 5.5 万元)。

(三)经济补偿金的来源主要是集团公司在改制分流企业中的国有净资产、以及集团公司出让股份、变现资产等获得的收入;对于依法进行包括经济补偿金在内的各项支付不足的部分,由集团公司予以补足。

## 十、改制分流过程中几个问题的处理

### (一) 关联交易

改制企业分离后,集团公司与各改制企业之间的交易往来将按照市场规则和公平合理、平等自愿的原则进行,交易主体均按照民事合同享有相应的民事权利,承担相应的民事义务。

### (二) 对改制企业的扶持政策

集团公司将对改制企业提供一定的政策扶持。这些政策主要包括:

1、集团公司从对改制企业予以扶持角度出发,适度保护内部市场,在同等条件下优先选择改制企业提供的产品或服务,充分体现“扶上马,送一程”的精神。

2、为改制企业创造生产经营条件。

3、利用集团公司的管理、技术、人才等优势为改制企业提供指导和帮助,促使其管理、技术水平的提高。

4、帮助推荐并监督改制企业经营者的产生过程合法。

5、对暂时不具备独立经营条件的,给予一定扶持期限,费用逐年递减。

集团公司上述扶持政策采取的是“内部优先但不保护落后”、“在竞争条件下同等优先”的原则,以此促使改制企业摆脱依赖思想,主动降低成本、提高质量、改善服务,尽快提高市场竞争能力。

集团公司将统一与改制企业签订相关扶持协议。

## 第三部分 参加改制分流单位及其改制分流方案或思路

### 一、参加改制分流单位名单及其基本情况

(详见附件 4)





## 二、第一批改制试点单位的改制分流方案

彩虹建设工程公司、中国电子器件工业总公司、深圳彩虹电子公司三家企业为彩虹集团公司第一批实施改制分流试点单位。

三家企业的资产负债结构见下表：

单位：元

| 单位          | 总资产            | 总负债            | 所有者权益          |
|-------------|----------------|----------------|----------------|
| 中国电子器件工业总公司 | 541,474,980.71 | 329,170,494.46 | 212,304,486.25 |
| 陕西彩虹建设工程公司  | 32,166,313.23  | 25,376,615.75  | 6,789,697.48   |
| 深圳市彩虹电子有限公司 | 35,449,139.90  | 7,182,279.03   | 28,266,860.87  |

（截止日期：2003年12月31日）

三家企业全部改制为非国有法人控股的有限责任公司。

三家企业共分流安置人员 304 人，其中进入改制企业 243 人，办理内退 61 人，无自谋职业、工伤等人员。

三家企业共需支付经济补偿金 20484379 元，预留内退人员费用 8248330 元（其中内退人员生活费 6546278 元，内退人员社会保险费 1702052 元）。

三家改制分流企业的人员相关费用测算表

金额：元

| 企业名称        | 安置人数 | 进入改制企业人数 | 内退人数 | 平均工龄 | 经济补偿数额   | 人均补偿额 | 内退生活费      | 内退保险费   |
|-------------|------|----------|------|------|----------|-------|------------|---------|
| 彩虹建设工程公司    | 78   | 63       | 15   | 22   | 3483207  | 55289 | 843060     | 219196  |
| 中国电子器件工业总公司 | 218  | 172      | 46   | 20   | 16242476 | 94433 | 5703218    | 1482856 |
| 深圳彩虹电子公司    | 8    | 8        | 0    | 20   | 758696   | 94837 | 无          | 无       |
| 总计          | 304  | 243      | 61   |      | 20484379 |       | 6546278    | 1702052 |
|             |      |          |      |      |          |       | 合计：8248330 |         |

（三家公司的最终补偿标准由集团公司参考集团内部其他改制单位的补偿标准在与职工协商的基础上予以综合平衡）



三家企业的改制分流方案如下：

## I、彩虹建设工程公司改制分流方案

### 一、基本情况

公司于 1993 年 3 月成立，全民所有制企业，经营方式为工程总承包。

公司下属咸阳彩虹房地产开发公司、彩虹工程建设监理公司、彩虹建设工程设计院，均未独立核算。

截止 2003 年 12 月 31 日，资产合计 32,166,313.23 元，负债合计 25,376,615.75 元，所有者权益合计 6,789,697.48 元。

### 二、改制条件分析

（一）工程公司具备一定生存能力和市场发展潜力。

工程公司及其下属三个单位目前具备房地产开发和施工总承包三级资质、工程造价咨询甲级资质、建筑设计乙级资质，以及建设工程监理甲级资质。工程公司具备众多资质，但由于体制和经营所限，并没有真正发挥其价值。

（二）工程公司经营者和绝大多数职工对改制有积极性。

（三）经营班子较团结、并具有市场开拓精神。

总之，工程公司具备一定的市场开拓和生存能力，经营者和职工对改制比较支持，具备一次性改制为非国有法人控股的有限责任公司的条件。

### 三、改制内容

#### （一）改制形式和股权结构

##### 1、改制形式

改制为非国有法人控股的有限责任公司。将工程公司、设计院、监理公司合并组建为一家开展工程总承包业务的有限责任公司；彩虹房地产公司予以保留，并依照公司法改造为有限责任公司。

##### 2、股权结构

（1）集团公司在上述公司的股权部分转让给工程公司现有经营者和职工，所留存股份比例不超过 20%。





(2) 经营者和职工股权比例为 50%以上, 职工持股向经营者和业务骨干倾斜, 经营者持股份额原则上不超过一般职工平均持股份额的 5 倍。

(3) 吸收民营资本进入, 股权比例为 30%以下。

(4) 股东出资来源: 集团公司以支付改制成本后剩余的净资产作为出资; 经营者和职工以取得的经济补偿金入股, 再自筹一部分现金出资; 民营资本以现金出资。

### 3、经营者和职工持股的载体

由于出资的经营者和职工人数较多, 超出了公司法规定的有限责任公司股东人数的限制, 因此, 经营者和职工的持股载体将优先选择委托信托投资公司或者工会法人代为持有股份的方式进行; 经过出资职工决议, 也可采取推举职工代表持有股份的方式进行。关于委托持股协议的具体内容, 由当事人协商确定, 协议中应明确代为出资的法律事实。

### 4、法人治理结构

(1) 公司设股东会, 是公司最高权力机构, 由全体股东组成, 依照《公司法》和公司章程行使权利, 议事方式和表决程序按公司章程规定执行。

(2) 公司设董事会, 是公司的最高决策层, 董事会由三至十三名董事组成, 董事成员由各股东参考股权比例提名, 并由股东会选举产生, 董事会对股东会负责, 并依《公司法》、《公司章程》、《董事会议事规则》行使职权。董事长为公司法定代表人。

(3) 公司设监事会, 是公司的监督机构, 由股东会选举产生并对其负责。监事会人数不少于三人, 并应有职工代表参加。监事会设监事会主席一人, 为监事会召集人。

### (二) 人员状况和安置分流意见

1、工程公司现有的 78 人参与改制分流, 其中 63 人进入改制后新公司工作。

2、进入改制后公司的 63 人与集团公司解除劳动合同并获得经济补偿金。

3、15 名符合内退条件的职工可在其自愿的基础上办理内退手续, 由彩虹集团公司纳入现行内退人员管理体系进行管理。

4、对于离退休人员, 将相关统筹费用与集团公司办理交接, 将人员交给彩虹集团公司离退休办公室管理。



5、进入改制后公司工作的职工，与新公司签订期限不少于三年的劳动合同。

### (三) 经济补偿金总额及来源

以 2003 年 10 月 31 日为基准日，经初步测算经济补偿金总额为 3483207 元。资金来源主要是集团公司在工程公司中的国有净资产以及集团公司出让股份、变现资产等获得的收入；对于依法进行包括经济补偿金在内的各项支付不足的部分，由集团公司予以补足。

### (四) 资产处置

1、目前企业占用的集团公司的房屋不纳入改制范围，由集团公司收回并租赁给工程公司使用。

2、集团公司历年未分配利润予以分配。

3、集团公司以纳入改制范围并经过评估后的净资产支付经济补偿金后，将剩余净资产作价转让给工程公司经营者和职工及新进入的社会投资者，职工对集团公司的股份享有优先受让权，集团公司转让股份后保留的股份不超过 20%。

4、对于净资产进行各项支付不足部分，由彩虹集团公司以现金方式补足。

### (五) 债权债务

原改制企业债权债务由新成立的公司继承和负担；对于集团公司内部债务问题，由集团公司统一协调，并由相关当事人签定债务偿还协议。

### (六) 政策扶持

鉴于工程公司市场意识不强，市场运作经验不丰富，集团公司在三年之内，在改扩建工程项目上和融资问题上对工程公司给予一定扶持。政策扶持的具体协议另行签订。

## 四、党团组织关系档案管理社会保险等接续工作

在公司改制后，按照陕西省和咸阳市的具体规定，办理属地化管理相关手续。

## II、深圳彩虹电子公司改制分流方案

### 一、基本情况

深圳市彩虹电子公司由彩虹集团公司、深圳经济特区发展（集团）公司和深圳桑达电子总公司合资设立，公司成立于 1989 年 4 月，注册资本 423 万元，主





要从事彩管及显示管用会聚磁件生产和销售。

截止 2003 年 12 月 31 日, 公司资产总额为 35,449,139.90 元, 负债 7,182,279.03 元, 所有者权益合计为 28,266,860.87 元, 其中彩虹集团公司所有者权益为 19,786,802.61 元。

公司现有与彩虹集团公司保持劳动关系的职工 8 人, 均为彩虹集团公司外派职工。

## 二、改制条件分析

### 1、具备市场生存条件和发展潜力

公司现年产会聚磁件 1800 多万只, 其中 60% 内配集团公司, 40% 左右外销, 具备一定的市场生存能力。随着本次改制的完成, 制约公司发展的制度问题将得到解决, 企业活力将得到进一步的释放。

### 2、经营状况较好, 资产质量较高, 能够支付改制各项成本

### 3、经营者和职工对改制的积极性较高, 市场观念到位

由于公司地处深圳, 市场竞争环境相对成熟, 经营者和职工市场意识较强, 对参与改制持积极态度, 希望公司尽快实施改制。

### 4、经营班子企业管理水平较高, 富有进取精神

### 5、公司的另外两家国有股东对于改制持支持态度, 承诺放弃彩虹集团公司所转让股份的优先受让权

综上, 该公司具备一次改制为非国有法人控股的有限责任公司的条件。

## 三、改制内容

### (一) 改制形式及股权结构

#### 1、改制形式: 改制为非国有法人控股的有限责任公司。

#### 2、改制后公司名称保留名称: 深圳彩虹电子有限公司。

#### 3、改制后业务范围: 在做好现有会聚磁件新产品的同时, 利用现有设备, 发挥注塑和制模的优势, 开发新产品。

#### 4、改制后股权结构: 集团公司将其持有的 70% 的股份中的 51% 按照评估后的净资产价值转让给彩虹的经营者和职工后, 股权结构如下: 集团公司持有 19% 的



股份，公司经营者、职工和部分业务骨干持有 51%的股份（其中经营者应持大股东，持股比例原则上不超过一般职工的 5 倍），深圳市特区发展集团公司持有 20%的股份，深圳市桑达有限责任公司持有 10%的股份。

5、经营者和职工出资来源：经营者和职工以取得的经济补偿金折价入股，再自第一部分现金出资。

#### 6、法人治理结构

(1) 公司设股东会，是公司最高权力机构，由全体股东组成，依照《公司法》和公司章程行使权利，议事方式和表决程序按公司章程规定执行。

(2) 公司设董事会，是公司的最高决策层，董事会由三至十三名董事组成，董事成员由各股东参考股权比例提名，并由股东会选举产生，董事会对股东会负责，并依《公司法》、《公司章程》、《董事会议事规则》行使职权。董事长为公司法定代表人。

(3) 公司设监事会，是公司的监督机构，由股东会选举产生并对其负责。监事会人数不少于三人，并应有职工代表参加。监事会设监事会主席一人，为监事会召集人。

#### (二) 人员状况及安置意见

1、该公司现有彩虹职工 8 人，离休 1 人，均为集团公司委派到公司的职工。

2、8 名职工全部与集团公司解除劳动合同，依法得到经济补偿，经济补偿金可作价入股；1 名离休干部移交集团公司离退休办公室管理。

3、在新公司变更登记后 30 日内，由新公司与上述 8 名职工签订不少于三年的劳动合同。

#### (三) 经济补偿金总额及来源

以 2003 年 10 月 31 日为基准日，经初步测算经济补偿金总额为 758696 元（最终数额以彩虹集团在集团内部综合平衡的数额为准）。

该经济补偿金从集团公司在该公司所占净资产中支付。

#### (四) 资产处置

1、现有房产由于历史遗留问题存在法律障碍，不纳入改制范围，由现有股东与深圳市政府有关部分协商处理房产问题。





2、分流安置职工的费用由集团公司负担，不涉及其他股东权益。

#### (五) 债权债务处理

现有债权债务多为公司正常经营中产生的流动性债权债务，由改制后的公司享有和承担。

#### (六) 土地使用权

新公司采取租赁方式取得土地使用权。

#### 四、党团组织关系档案管理和社会保险关系接续

上述关系的移交和接续按照 859 号文件和深圳市地方政府的有关规定执行，实行属地化管理。

#### 五、关联交易及扶持政策

由于目前公司产品主要内配给彩虹集团公司，集团公司将在内部市场方面给予扶持，具体扶持期限和内容通过协议方式予以确定。

### III、中国电子器件工业总公司改制分流方案

#### 一、基本情况

公司主要从事电子器件的生产和销售业务，截止 2003 年 12 月 31 日，资产合计 541,474,980.71 元，负债合计 329,170,494.46 元，所有者权益合计 212,304,486.25 元。

#### 二、改制条件分析

(一) 公司目前效益较好，经营者和职工改制积极性高。

(二) 859 号文出台之前，已酝酿改制 2 年时间，改制基础条件已初步形成。

(三) 经营班子富有市场开拓意识，具有较强的经营和管理经验。

综上，该公司具有一次改制为非国有法人控股的有限责任公司的条件。

#### 三、改制内容

##### (一) 改制形式及股权结构



### 1、改制形式

将中国电子器件工业总公司改制为非国有法人控股的有限责任公司。

### 2、股权结构

集团公司将根据股权受让方的受让意愿和出资能力，将公司股权予以出让，经过出让后的集团公司所持有股份不超过 10%，并在条件具备时逐步退出剩余股份。

受让方范围确定为：中国电子器件工业总公司经营者、职工和社会投资者，其中经营者和职工优先受让彩虹集团公司的股份（经营者应持大股，其持有股份的额度一般不超过一般职工持股额度的 5 倍），其余股份由社会投资者（浙江民营企业）购买。

### 3、关于经营者和职工持股的载体

由于出资的经营者和职工人数较多，超过了公司法对有限责任公司股东人数的限制，因此，经营者和职工的持股载体将优先选择委托信托投资公司或者工会法人代为持有股份的方式进行；经过出资职工决议，也可采取推举职工代表持有股份的方式进行。关于委托持股的协议内容，由当事人协商确定，协议中应明确代为出资的法律事实。

### 4、经营者和职工的出资来源

经营者和职工可用取得的经济补偿金入股，再自筹一部分现金出资；民营资本以现金方式出资。

### 5、法人治理结构

（1）公司设股东会，是公司最高权力机构，由全体股东组成，依照《公司法》和公司章程行使权利，议事方式和表决程序按公司章程规定执行。

（2）公司设董事会，是公司最高决策机构，董事会由三至十三名董事组成，董事成员由各股东参考股权比例提名，并由股东会选举产生，董事会对股东会负责，并依《公司法》、《公司章程》、《董事会议事规则》行使职权。董事长为公司法定代表人。

（3）公司设监事会，是公司的监督机构，由股东会选举产生并对其负责。监事会人数不少于三人，并有职工代表参加。监事会设监事会主席一人，为监事





会召集人。

#### 6、改制后公司业务范围

目前业务范围保持不变。

#### (二) 人员状况及安置意见

1、公司现有职工 218 人；离退休人员共 105 人（其中离休 8 人）。

2、离退休人员提留国家和北京市地方政府规定的费用后，由改制后公司实行专户管理。

3、172 名在职职工进入改制后的新公司，并与新公司签订不少于 3 年的劳动合同。

4、办理内部退养的人员 46 人，不给经济补偿，提留相关生活费和社会保险费后，由改制后的新公司履行内退协议。

#### (三) 经济补偿金总额及来源

以 2003 年 10 月 31 日为基准日，初步测算经济补偿金总额为 16242476 元。该经济补偿金来源为集团公司公司的净资产。

#### (四) 资产处置

1、集团公司收回历年未分配利润。

2、集团公司用于解除劳动合同的经济补偿金约从集团公司在该公司所占净资产中支付。

3、在依照政策进行各项支付后的剩余净资产，转让给公司经营者和职工，经营者和职工出资购买剩余部分出售给社会投资者。

#### (五) 债权债务处理

现有债权债务由改制后的公司享有和承担。

集团公司为公司担保的贷款余额做反担保手续，以目前公司的房产等固定资产作为抵押，并办理抵押登记手续。

#### (六) 土地使用权

目前公司使用的国有划拨土地由公司与北京市国土资源和房屋管理局协商后确定国有土地使用方式。



#### 四、党组织关系档案管理社会保险接续等衔接工作

由改制后公司按照北京市地方政府有关社会保障的相关规定办理。

### 三、其他改制单位的改制分流思路

除以上三家试点改制企业外,其他参与改制分流的在调查研究的基础上确定了改制分流的思路,部分已形成初步改制方案,为便于审批机关掌握情况,特列示这些改制分流单位的改制分流思路,待正式方案形成后,将分批予以上报。

#### I、彩虹三产总公司的改制分流思路

##### 一、公司及其下属单位基本情况(详见附件4)

##### 二、情况分析

(一)三产总公司本身虽为独立法人单位,但更多承担的是对集团公司部分辅业单位的管理职能,目前公司管理辅业单位有:4个生产配套厂、8个经营性服务单位、2个公益事业型单位。

(二)三产总公司管理的辅业单位性质不一,既有生产单位、后勤服务单位,也有公益性和福利性单位。

(三)三产总公司下属各单位在资产、业务、人员和管理关系方面不规范。

(四)三产总公司下属的经营性单位之间存在条块分割和同业竞争的情况,相关资源未得到有效整合。

##### 三、改制分流思路

(一)对三产总公司的改制工作将主要从三产总公司下属单位层面展开。

(二)将三产总公司管理的辅业单位进行梳理,将经营性单位与非经营性单位予以划分,并实行相应的政策。

(三)对经营性的辅业单位,从有利于提高企业竞争力的原则出发,进行市场、资产、业务、人员等资源的优化重组。

(四)鼓励职工和社会投资者在改制企业持股(职工可将经济补偿金转为在改制企业的股权),集团公司尽可能退出投资,如不具备完全退出的条件,也要实现产权主体多元化,集团公司保持参股地位,所占股份原则上不超过20%。

(五)在改制为非国有控股企业就业的人员,依法获得解除劳动关系的经





经济补偿金。经过初步测算，所需经济补偿金总额约为 35115854 元。

(六) 集团公司从资源配置、项目扶持等方面帮助改制企业提高市场生存能力。

## II、彩虹动力厂改制分流思路

### 一、基本情况（详见附件 4）

### 二、改制分流思路

(一) 首先将彩虹动力厂供热供气部分分离出来，与社会投资者及职工共同设立有限责任公司。相应职工与集团公司解除劳动合同，并获得经济补偿后安置进入改制后公司，对于部分无法安置的职工按照本总体方案关于人员分流途径予以妥善安置。

(二) 对动力厂其他业务部分则按照资产相关性、业务相关性的原则予以重组，并视条件具备的情况逐步予以改制，并对相关人员予以妥善安置。

## III、彩虹包装箱厂改制分流思路

### 一、基本情况（详见附件 4）

### 二、改制分流思路

(一) 集团公司将所持彩虹包装箱厂的股份全部予以转让，退出在该企业的投资。

(二) 与集团公司保持劳动关系的 9 名职工给予经济补偿，解除与彩虹集团公司的劳动关系，由其与彩虹包装箱厂签订劳动合同。对 2 名符合内退条件的职工，在自愿基础上办理内退手续，纳入集团公司内退人员管理体系。

## IV、西安彩虹电器工业有限责任公司改制分流思路

### 一、基本情况（详见附件 4）

该公司主营业务与集团公司关联度小，现已停业。目前，公司共有职工 1373 人，集团每年实际承担职工生活费 2000 多万元，至今已支付近 1 亿元，成为集团公司一项沉重负担。

### 二、改制分流思路



(一) 首先应当通过协商或者采取法律手段将土地使用权证书变更至彩虹集团公司，并配合地方有关部门切实防止土地被非法侵占的行为发生。

(二) 积极争取地方政府支持，将现有土地资产予以盘整，在此基础上寻求合作者共同开发土地或者将土地予以转让。在将土地依法处理后，对于企业职工要尽可能在集团公司新建、改扩建项目中优先安排使用，无法安排的人员则用土地收益予以妥善安置。

## V、彩虹学校高中部改制分流思路

### 一、基本情况（详见附件4）

### 二、存在的问题

彩虹学校教学质量在咸阳市乃至陕西省都名列前茅，其高中部尤其知名，但囿于目前体制和校舍限制，无法充分发挥资源优势。

### 三、改制分流思路

(一) 彩虹学校高中部的分离工作，应贯彻《国务院关于基础教育改革与发展的决定》的精神，继续与地方政府协商，将彩虹学校建制移交地方政府管理。办学经费可采取集团公司与地方财政共同负担、逐年过渡的办法解决。如政府无力或不愿接收，对于彩虹学校高中部（非义务教育阶段）可采取社会力量联合办学的方式，吸引外来资本，实行产业化经营，实现改制分流。

(二) 集团公司将结合具体情况，在保证不影响学生上学、不影响教学秩序、不影响教学质量、保证办学经费落实的情况下，加强与投资意向单位及咸阳市政府教育主管部门的沟通，推动彩虹学校高中部的改制分流工作。

## VI、彩虹医院改制分流思路

### 一、基本情况（详见附件4）

### 二、存在的问题

医院布局不合理，竞争优势不明显；对高级、核心医务人员的薪酬激励不够，人才流失严重。

### 三、改制分流思路

(一) 彩虹医院的分离改制将遵循《关于城镇医疗卫生体制改革的指导意见





见》原则，并与城镇职工医疗保险制度改革相结合，同时继续执行集团公司医改政策。

(二) 具体改制方式：一是与当地政府协商，将医院资产、人员成建制移交地方政府，由地方政府统一管理；二是从集团公司分离出来，实行产业化经营，鼓励医院现有医务人员将所得经济补偿金作为购买医院的出资，与社会投资者共同投资联合办医。

(三) 医院分离后，有关经费按照目前集团公司医改政策执行，三年过渡期连续计算，费用逐年递减。

## VII、培训中心改制分流思路

一、基本情况：包括彩虹职大、彩虹中专、彩虹技校（详见附件4）

### 二、改制分流思路

(一) 彩虹职大和彩虹中专做为企业办社会的一部分，其生存已成问题，因此应该将该部分职能予以剥离，并妥善安置相关人员。

(二) 彩虹技校作为集团公司进行职工技术培训的基地，条件成熟时再改制为独立运行的法人经济实体，并分流安置相关人员。

## 第四部分 主辅分离改制分流工作的组织和实施

### 一、主辅分离改制分流的工作原则和主要措施

根据国家再就业政策和胡锦涛总书记在 2003 年全国再就业座谈会会议上的讲话精神，集团公司以“带着岗位进市场”为宗旨，在实施主辅分离、改制分流过程中，尽可能在集团内部消化分流人员，不将就业矛盾社会化，并通过加大辅业企业产权改革的力度增强竞争力，吸收安置更多的社会新增就业人员，缓解社会就业压力。为此，集团公司将遵循以下工作原则，并采取相应措施予以落实：

#### (一) 主辅分离改制分流的工作原则

1、正确处理改革、发展、稳定的关系，充分考虑企业、职工和社会的承受能力，确保稳定。

2、实施改制分流与集团公司的结构调整、改制重组和做强主业相结合，促



进企业资产结构、组织结构、人员结构的优化。

3、实施改制分流要依法进行，规范操作，坚持“公开、公平、公正”的原则，维护国家、企业及职工的合法权益，防止国有资产流失和逃废债务的行为发生。

4、坚持“积极稳妥，总体规划，循序渐进，分步实施”的原则，条件成熟一个改制一个，确保改制企业成功转换机制，促进企业优化结构调整。

## （二）实施主辅分离改制分流的主要措施

1、加强对全集团辅业改制分流工作的领导和组织工作。按照国经贸企改[2003]27号文件的要求，集团公司成立以总经理为组长，企管办、规划部、人力资源部等相关部门参加的主辅分离改制分流工作领导小组；列入改制分流范围的各单位也相应明确了具体的负责部门和人员，共同推动改制分流工作。

2、根据再就业相关配套政策精神，结合集团公司辅业的具体情况，编制相关单位辅业改制分流计划，并将计划分解落实。

3、重点突破，以点带面，积极稳妥地推进辅业改制分流工作。集团公司经研究，确定将工程公司等三家企业具备改制条件的企业作为第一批改制试点单位。通过改制试点，及时总结经验并归纳改制方案样本，为其他改制分流单位制定具体改制分流方案提供指导。

4、建立改制分流进展情况定期报告制度，及时掌握改制工作进展情况和遇到的问题，全面指导和协调整个主辅分离改制分流工作积极稳妥进行。

5、为使整个改制分流工作规范有序运作，集团公司聘请北京市大成律师事务所作为集团公司主辅分离、改制分流工作的总法律顾问，负责策划、协调、推动整个主辅分离、改制分流工作依法规范运行。

## 二、主辅分离改制分流工作的组织和实施

### （一）主辅分离改制分流的组织机构

为加强对主辅分离改制分流工作的领导，集团公司成立由下列人员组成的主辅分离改制分流工作领导小组：组长：马金泉（集团公司总经理）、副组长：陶魁（集团公司党委书记）、刑道钦（集团公司副总经理）、牛新安（集团公司党委副书记兼集团工会主席）、郭盟权（集团公司副总经理）、张少文（集团公





司副总经理)。

主辅分离改制分流工作领导小组下设办公室，成员由集团公司的企业管理、人事、财务等有关部门人员组成，具体负责主辅分离改制分流的日常工作。

主辅分离改制分流工作领导小组办公室主任：牛新安(兼)、副主任：张占葵、王西民、符九全、仇兴喜、许振东、魏小军 成员：陶录杰、高占民、杨怡星、王军、张文彦、闫跃平、宋文斌、庞军、梁天祥、龚仁斌。

## (二) 主辅分离改制分流的决策和实施程序

集团公司进行主辅分离改制分流的主要决策和实施程序如下：

1、集团公司行政办公会通过决议，确定主辅业范围及拟进行改制分流的辅业单位，制定总体方案，报送国资委、财政部、劳动和社会保障部联合批复。

2、根据三部委的联合批复，进行改制分流的宣传动员，取得职工对改制工作的理解、支持和参与。

3、总体协调并制订改制分流方案并经改制企业职工代表大会审议，其中对于方案中涉及的职工分流安置和用于安置职工的资产处置等事项，应经职工代表大会审议通过。

4、集团公司行政办公会根据三部委的批复精神，对改制分流方案逐个进行审核认定。

5、集团公司主辅分离改制分流工作领导小组办公室指导并协调改制分流方案的实施。

## (三) 实施主辅分离改制分流的操作规范

在改制分流实施过程中，相关人员要严格执行以下操作规范：

1、以 2002 年全国再就业会议和 2003 年再就业座谈会会议精神及 859 号文等相关配套文件精神为指导。

2、严格执行国家有关国有资产管理的法律法规，防止国有资产流失，不将国有资本无偿、低价折股或者低价转让给经营者和职工个人。

3、严格遵守民法通则、合同法等民事法律规范，切实维护债权人等相关方的合法权益，在改制分流过程中作好改制企业的债权债务清理工作，落实债权债务，不利用改制之机逃废银行或其他债权人的债务。



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4、安置分流职工过程中，要严格依照 859 号文及相关劳动政策法规执行，依法规范劳动关系，切实维护职工合法权益。

5、依照公司法等法律规范，将企业改制为产权主体多元化、法人治理结构健全、具备市场竞争力的现代公司制企业。



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附件 2:

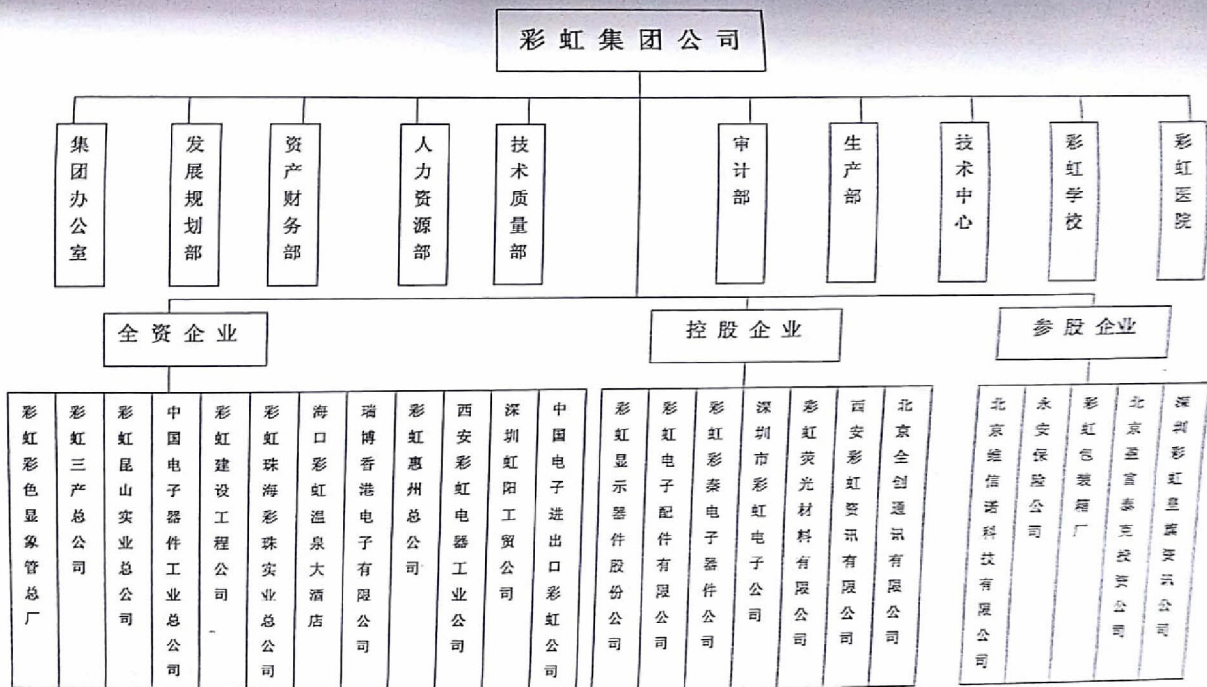
## 彩虹集团公司组织机构图



由 扫描全能王 扫描创建

附件 2:

彩虹集团公司组织机构图



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由 扫描全能王 扫描创建

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CONFIDENTIAL



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附件 3:

# 彩虹集团公司 战略定位和发展规划（摘要）



由 扫描全能王 扫描创建

件 3:

## 彩虹集团公司战略定位和发展规划（摘要）

### 一、彩虹集团公司面临的市场环境和竞争形势

#### （一）CRT 行业总体形势

虽然 CRT 具有相对良好的性价比，在很长一段时期内还有生存空间，但是其市场空间已经相对饱和，行业竞争激烈，总体形势不容乐观。

#### （二）世界范围内 CRT 市场情况

2001 年底，世界上从事 CRT 生产制造的公司约有 22 家，拥有约 70 座工厂，生产线 250 条左右，年产能 3 亿只，大于 2.5 亿只的全球市场需求。

与国内同行相比，彩虹集团公司所占市场份额较大，但与国际跨国公司相比，彩虹集团公司的全球市场占有率仍有一定距离。

#### （三）国内 CRT 市场总体情况

国内 CRT 行业目前有 12 家企业，截止到 2002 年底，共有 CPT 生产线 39 条，年产能 5000 万只左右；CDT 生产线共有 21 条，年产能 3740 万只。国内 CRT 的产能总体上大于国内市场需求。

#### （四）彩虹集团公司面临严峻的市场竞争压力

##### 1、CRT 市场供大于求的局面将加剧

由于 2003 年国内 CRT 市场一度供不应求，以及对 2004 年市场的良好预期，各企业都在想方设法增加生产线或者进行扩产改造。可以预见，国内 CRT 市场供大于求的局面将加剧，这必然导致竞争更加白热化。

##### 2、市场竞争者的威胁

中国 CPT 企业共有 12 家，其中 9 家是中外合资或外商独资企业，2 家是股份制公司，只有彩虹集团公司一家是国有独资企业。

自中国加入 WTO 之后，国际上生产 CRT 产品的主要企业已全部进入中国，并在中国投资设厂，与彩虹集团公司展开直接竞争，全球一体化竞争格局已经形成。



彩虹集团公司国内市场占有率虽然处于领先地位,但并非行业主导者,其他几家企业的市场份额都在 11%以上,已对彩虹集团在行业内的地位构成挑战。

### 3、行业退出壁垒高造成竞争刚性增大

由于 CRT 行业投资大,周期长,专用设备和资产多,清算价值低,从业人员多,因此行业的退出壁垒很高,这无疑大大增加了竞争的刚性和激烈程度。

### 4、替代品的威胁

自 20 世纪 90 年代后半期开始,平板显示器件(FPD)等新技术得到迅猛发展,此外,由于大规模集成电路的发展,以及计算机和数字技术的应用,也引导彩色电视机技术的款式向大屏幕、平面化、超薄型化发展。LCD、PDP 等新型显示器件的发展对 CRT 行业形成巨大的冲击。由于彩虹集团公司的主要产品集中在传统的 CRT 领域,因此面对替代品发展的压力大。

## 二、彩虹集团公司的战略定位

### (一) 行业和产品定位

#### 1、彩虹集团公司行业和产品定位的局限性

彩虹集团公司现有的资源主要集中在现有的 CRT 领域,在新型显示器件技术和产品研发方面薄弱,由于新型显示器件行业进入门槛高,短期内彩虹集团公司尚不具备全面进入新型显示器件领域的条件,行业和产品定位有很大局限。

#### 2、彩虹集团公司行业和产品的前景

虽然传统 CRT 尤其是 CPT 行业领域竞争激烈,但是有关研究结论表明: CRT 产品仍旧存在较大的市场发展空间, CRT 技术仍有较长的生存时间。

#### 3、彩虹集团在 CRT 行业的资源和优势

- (1) 彩虹集团公司具备经营管理和技术人才优势。
- (2) 形成了纵向一体化的零部件配套体系和成本优势。
- (3) 具有了一定的经济实力,并拓展了融资渠道。

根据前述分析,彩虹集团公司应立足于现有的 CRT 行业,将现有 CRT 产品





做大做强,并在此基础上通过实施相关多元化战略,适时进入新型显示器件领域,实现产业和产品的结构性调整,从而解决企业后续发展的问题。

## (二) 彩虹集团公司的发展战略

### 1、总体发展战略

彩虹集团公司的总体发展战略是:实施总成本领先战略,形成以现有显示器件为龙头,零部件实现产业化,做强、做大主业;积极跟踪、调研、分析新型显示器件领域的技术和产品,实施相关多元化战略,实现产业和产品结构调整,使彩虹集团发展成为产品多元化、经营规模化、管理现代化的国际型显示器件生产和研发基地。

### 2、基本竞争战略:总成本领先战略和相关多元化战略

(1) 在 CRT 产品领域,实施总成本领先战略,并将其作为彩虹集团公司的基本竞争战略。

(2) 在新型显示器件领域,实施相关多元化战略。

为解决彩虹集团公司后续发展问题,彩虹集团在新型显示器件领域采取积极跟踪的策略,实施相关多元化战略。实现的途径主要有:一是通过密切跟踪、调研新型显示器件领域的新技术、新产品的发展趋势,适时进入该领域;二是借助国外显示器件产业结构调整 and 专业化分工的时机,与跨国显示器件企业实施战略合作,通过提供专业配套等方式,逐步参与到新型显示器件的价值链条中,实现产业和产品的结构性调整。

### 3、彩虹集团公司中长期战略规划

实施总成本领先战略,打造总成本领先的核心竞争力,奠定实现经营规模化的基石;实施相关多元化经营战略,在新型显示器件领域寻求彩虹集团公司新的经济增长点,培育第二支柱产业。

### 4、中长期战略的目标

到2010年,使彩虹集团公司发展成为产品多元化、经营规模化、管理现代化的国际型显示器件生产和研发基地,为“立百年彩虹”的远景目标奠定坚实基础。





附件 4:

## 参加改制分流单位名单及基本情况



由 扫描全能王 扫描创建

附件4:

## 参加改制分流单位名单及基本情况

## 一、参加改制分流单位名单

- 1、彩虹学校(高中部)
- 2、彩虹医院
- 3、彩虹培训中心(包括彩虹职大、彩虹中专、彩虹技校)
- 4、彩虹三产总公司
- 5、彩虹幼儿园 (彩虹三产总公司管理)
- 6、公益设施部 (彩虹三产总公司管理)
- 7、物业管理中心 (彩虹三产总公司管理)
- 8、通信站 (彩虹三产总公司管理)
- 9、客车队 (彩虹三产总公司管理)
- 10、彩虹宾馆 (彩虹三产总公司管理)
- 11、彩虹招待所 (彩虹三产总公司管理)
- 12、彩虹商饮公司 (彩虹三产总公司管理)
- 13、彩虹汽修厂 (彩虹三产总公司管理)
- 14、彩虹广告公司 (彩虹三产总公司管理)
- 15、彩虹装潢公司 (彩虹三产总公司管理)
- 16、修建园艺公司 (彩虹三产总公司管理)
- 17、彩虹劳保用品厂 (彩虹三产总公司管理)
- 18、彩虹动力厂
- 19、彩虹电子包装材料厂 (彩虹三产总公司管理)
- 20、彩虹托架厂 (彩虹三产总公司管理)
- 21、彩虹化工厂 (彩虹三产总公司管理)
- 22、彩虹包装箱厂
- 23、深圳彩虹电子有限公司
- 24、陕西彩虹建设工程有限公司
- 25、深圳虹阳工贸公司



- 26、中国电子器件工业总公司
- 27、西安彩虹电器工业有限公司
- 28、海口彩虹温泉大酒店

## 二、拟改制分流单位基本情况

### (一) 企业办社会单位

#### 1、彩虹学校

学校设小学部、初中部和高中部，在编教职工 223 人，其中教师 192 人，教学辅助人员 27 人，校长、副校长 4 人，教师和非教学人员之比为 7:1。学校全员实行合同制，教师实行聘任制。

学校固定资产为 932.23 万元。学校每年共需经费 910 万元，其中 635 万元由集团公司下拨，275 万元由学校创收。

#### 2、彩虹医院

彩虹医院成立于 1978 年，1995 年被评为二级甲等医院。咸阳市将其定位为“非赢利性医院”。

彩虹集团对医院 2002 年拨款 500 万元，2003 年拨款 300 万元，2004 年拟拨款 150 万元，之后全面推向市场。目前与彩虹集团公司有劳动关系的职工共 150 人。

#### 3、彩虹培训中心

培训中心下设彩虹职大、彩虹中专和彩虹技校三所学校，隶属于彩虹人力资源部，主要负责集团公司员工在职培训、学历教育和岗前培训。培训中心费用实行收支两条线，2002 年集团公司下拨经费为 343 万元，上缴各种费用 95 万元。与彩虹集团公司有劳动关系职工 40 人，其中教师 22 人，管理人员 18 人。

### (二) 辅业单位较为集中的彩虹三产总公司

#### 4、彩虹三产总公司基本情况

三产总公司于 1994 年 4 月成立，为集团公司全资子公司，实际上承担着集团公司对部分辅业单位的管理职能。该公司有 4 个生产配套厂，8 个经营性服务单位，2 个公益事业型单位。

三产总公司业务普遍市场竞争性不强，业务收入的对象主要为集团公司。





截止 2003 年 6 月 30 日, 总公司共有职工 1280 人 (不包括园艺公司劳务工和在彩虹电子包装材料厂、托架厂、化工材料厂、劳保用品厂、总公司机关工作的职工 50 人), 其中与彩虹集团公司有劳动关系的职工 530 人。

截止 2002 年 12 月 31 日, 三产总公司资产合计 59,925,425.32 元, 负债合计 23,727,912.54 元, 所有者权益合计 36,197,512.78 元。

### (三) 福利型后勤服务单位

#### 5、彩虹幼儿园 (归属彩虹三产总公司管理)

彩虹幼儿园为集团公司福利单位, 主要收教集团公司员工子女, 隶属于彩虹三产总公司, 为国家先进幼教单位。现有员工 190 人, 其中与彩虹集团公司有劳动关系的职工 112 人, 每年工资支出 280 万元, 管理费用 200 万元左右, 加上水、电、暖等其他各项费用, 每年共需 700 万元, 其中幼儿园创收 140 万元, 资金缺口为 560 万元, 由彩虹集团公司受益单位分摊。目前, 幼儿园通过开展特色幼教活动, 赢利能力逐渐增强。

#### 6、公益设施部 (归属彩虹三产总公司管理)

下属单位有房产管理室、文体管理室、班车队和保龄球馆。房产管理室与集团公司有劳动关系职工 13 人。文体管理室设有俱乐部、体育馆和游泳池, 与彩虹集团公司有劳动关系的职工 12 人。班车队有 6 辆车, 配有 6 个司机, 3 个售票员。保龄球馆与彩虹集团公司有劳动关系职工 10 人。

#### 7、物业管理中心 (归属彩虹三产总公司管理)

中心主要是代收住户的水电费, 职能与修建园艺公司有重叠。截止 2003 年 6 月 30 日, 所有者权益为 1026659.57 元。与彩虹集团公司有劳动关系的职工 12 人。

#### 8、通信站 (归属彩虹三产总公司管理)

通信站主要以寻呼和集团内部电话为主营业务, 现寻呼业务已基本停办, 内部电话业务受到社会各通信公司的冲击较大, 目前采用责任承包的方式开展经营。与彩虹集团公司有劳动关系的职工有 26 人。

#### 9、客车队 (归属彩虹三产总公司管理)

客车队目前采用责任承包的方式开展经营, 经营市场狭小, 不能独立生存。客车队与彩虹集团公司有劳动关系的职工 10 人 (其中一人待岗)。





#### (四) 经营性后勤服务单位

##### 10、彩虹宾馆（归属彩虹三产总公司管理）

彩虹宾馆隶属于三产总公司，业务及收入主要是住宿与承办会议，在宾馆收入中，企业消费占 21%，与企业业务有关市场消费占 10%左右，其他均为市场客源。截止 2003 年 6 月 30 日，所有者权益为 10564608.43 元。现有职工 204 人，其中与彩虹集团公司有劳动关系职工 58 人。

##### 11、彩虹招待所（归属彩虹三产总公司管理）

彩虹招待所业务及收入主要为住宿、餐饮、承办小型会议、举办培训班。年营业收入大约 400 万元，其中餐饮收入占营业收入的 55%。截止 2003 年 6 月 30 日，招待所所有者权益为 2357766.95 元。现有员工 103 人，其中与彩虹集团公司有劳动关系职工 19 人。

##### 12、彩虹商饮公司（归属彩虹三产总公司管理）

现下辖生活灶、冷饮厂、浴池、购物超市等经营单位，主要为集团公司提供生活服务。截止 2003 年 6 月 30 日，所有者权益为 5263077.84 元。1995 年至 2000 年，一部分职工自谋出路。现有职工 163 人，其中与彩虹集团公司有劳动关系职工 58 人。

##### 13、彩虹汽修厂（归属彩虹三产总公司管理）

彩虹汽修厂采用个人承包的方式经营，与彩虹集团公司有劳动关系职工 8 人。

##### 14、彩虹广告公司（归属彩虹三产总公司管理）

广告公司采用个人承包方式进行经营。与彩虹集团公司有劳动关系职工 5 人，其中 1 人挂靠彩虹自主经营。

##### 15、彩虹装潢公司（归属彩虹三产总公司管理）

装潢公司采用个人经营承包方式。与彩虹集团公司有劳动关系职工 4 人。

##### 16、彩虹修建园艺公司（归属彩虹三产总公司管理）

公司主要业务是负责总厂生产、生活区的绿化和环保，此外也承接部分工程和维修项目。截止 2003 年 6 月 30 日，所有者权益总额为 3298280.38 元。共有职工 428 人，其中与彩虹集团公司有劳动关系职工 113 人。

##### 17、劳保用品厂（归属彩虹三产总公司管理）



业务及收入主要为经营手套、洁净服，产品 95%面向总厂，5%外销。截止 2003 年 6 月底，劳保厂所有者权益总额为 120765 元。与彩虹集团公司有劳动关系职工 11 人。

#### 18、彩虹动力厂（隶属彩虹彩色显象管总厂）

动力厂是彩虹集团公司全资设立的动能生产与输配专业工厂，主要为彩虹集团公司咸阳地区集团内部用户提供动能、生产生活用水和输配电服务，并负责处理生产和生活废水。现有固定资产 4.9 亿，2003 年该厂实现销售收入 4.2 亿元，实现利润 2600 万元。现有职工 793 人。

#### （五）提供配套产品或服务的企业

#### 19、彩虹电子包装材料厂（又名彩虹泡托厂，归属彩虹三产总公司管理）

业务主要面向集团公司内部，为股份公司主要生产 54cm 和 64cm 泡托架，为荧光粉有限公司生产精制硫酸、高浓度盐酸。现有资产 4,300,000 元，主要为机器设备。与彩虹集团公司有劳动关系职工 30 人。

#### 20、彩虹托架厂（归属三产总公司管理）

业务和收入主要是通过回收旧托架并进行修理，赚取差价，对集团公司独家供应。工厂现有固定资产 53 万元，其中，房屋建筑 33.7 万元，机械设备 4.7 万元，电子设备 7 万元，运输设备 7.5 万元。现有职工 115 人，其中与彩虹集团公司有劳动关系职工 48 人。

#### 21、彩虹化工厂（归属三产总公司管理）

业务主要是生产和供应化工产品，如绝缘液、水溶性粘接剂等。2002 年产值 249 万元，利润 24 万元。截止 2003 年 6 月 30 日，所有者权益为 1,360,779 元，不良资产 174532 元。与彩虹集团公司有劳动关系职工 21 人。

#### 22、彩虹包装箱厂

主要生产彩色显示器件包装箱等材料，是彩虹集团公司与地方合资成立的彩管配套生产企业，彩虹集团公司占有该企业 30%的股份。目前该企业有彩虹集团公司外派职工 11 人。

23、深圳彩虹电子公司（改制试点单位，具体情况见总体方案中《深圳彩虹电子公司改制分流方案》）

#### （六）彩虹集团公司投资设立的与主业关联度不大的全资和控公司



24、陕西彩虹建设工程公司（改制试点单位，具体情况见总体方案中《陕西彩虹建设工程公司改制分流方案》）

25、深圳虹阳工贸公司

目前公司主要业务是荧光粉销售、房屋租赁。截止2002年12月31日，资产合计244,022,127.08元，负债合计15,467,162.26元，所有者权益合计228,554,964.82元。

26、中国电子器件工业总公司（改制试点单位，具体情况见总体方案中《中国电子器件工业总公司改制分流方案》）

27、西安彩虹电器工业有限责任公司

该公司为彩虹集团公司控股企业，目前公司因经营问题已停业。截止2002年12月31日，资产合计77,999,911.54元，负债总计100,117,247.22元，所有者权益合计为22,117,335.68元。

28、海口彩虹温泉大酒店

该酒店为彩虹集团公司全资子公司，目前公司因经营问题已停业。截止2002年12月31日，资产合计79,995,391.52元，负债合计1,135,456.44元，所有者权益合计78,859,935.08元。



# Exhibit 50





June 29, 2018

**Certification**

**Park IP Translations**

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Chinese into English of the document with bates number range: IRI-CRT-00001012 – IRI-CRT-00001013.

A handwritten signature in black ink, appearing to read 'Hanna Kang'.

Hanna Kang

Project Manager

Project Number: BBLP\_1806\_007

15 W. 37th Street 8th Floor  
New York, NY 10018  
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| Official<br>Document | Shou No. 43<br>March 31, 2003 |
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|                          | 2003      | 150 |
| The Party and the People | Permanent |     |

## **Document of the Enterprise Working Committee for Discipline Inspection under the Central Committee of the Communist Party of China**

Zhong Qi Ji [2003] No. 3

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### **Notice on Expelling Wu Weiren from the Party**

To the Party Committee of IRICO Group Corporation of the Communist Party of China,

In accordance with the Notice on Expelling Wu Weiren from the Party and Completing the Procedures for Administrative Expulsion (Zhong Ji [2002] No. 82) issued by the Central Commission for Discipline Inspection, upon discussion by the Enterprise Working Committee for Discipline Inspection under the Central Committee and approval by the Enterprise Working Committee under the Central Committee, it has been decided to expel Wu Weiren from the Party. Therefore, the Decision to Expel Wu Weiren from the Party is hereby issued to you. Please announce and implement the same and report the implementation thereof to the Enterprise Working Committee for Discipline Inspection under the Central Committee in writing in a timely manner.

Thus is the notice.



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Enterprise Working Committee for  
Discipline Inspection under the  
Central Committee of the Communist  
Party of China [seal]

Enterprise Working Committee for  
Discipline Inspection under the  
Central Committee of the Communist  
Party of China

March 10, 2003

**Key words: Disciplinary punishment of the Party    Expulsion from the Party**  
**Wu Weiren    Notice**

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CC: General Office and Organization Department of the Enterprise Working  
Committee under the Central Committee.

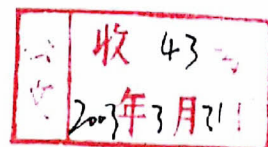
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Enterprise Working Committee for Discipline Inspection under the Central Committee  
Printed and Issued on March 13, 2003

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(Total of 10 copies printed)





# 中共中央企业纪律检查工作委员会文件

中企纪〔2003〕3 号

## 关于给予吴维仁开除党籍处分的通知

中共彩虹集团公司党委：

根据中央纪委《关于给予吴维仁开除党籍处分并办理行政开除手续的通知》（中纪〔2002〕82 号），经中央企业纪工委研究，并报中央企业工委批准，决定给予吴维仁开除党籍处分。现将《关于给予吴维仁开除党籍处分的决定》发给你们，请宣布执行，并将执行情况及时书面报告中央企业纪工委。

特此通知。

— 1 —



由 扫描全能王 扫描创建



(此页无正文)



主题词：党纪处分 开除党籍 吴维仁 通知

抄送：中央企业工委办公厅、组织部。

中央企业纪工委

2003年3月13日印发

(共印 10 份)

— 2 —



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# Exhibit 51



July 13, 2018

**Certification**

**Park IP Translations**

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Chinese into English of:  
国务院组织机构\_中国政府网

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Taylor Vereen

Project Manager

Project Number: BBLLP\_1807\_015

15 W. 37th Street 8th Floor  
New York, NY 10018  
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Institutions of the State Council\_Chinese Government Network



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The State Council of the People's Republic of China

The State Council of the People's Republic of China, that is, the Central People's government, is the executive authority of the supreme national authority as well as the supreme national administrative authority. It is composed of a Premier, Vice-Premiers, State Councilors, Ministers in charge of Ministries, Ministers in charge of commissions, an Auditor-General and a Secretary-General. The State Council implements a system of overall responsibility by the Premier.

The Secretary-General of the State Council shall, under the leadership of the Premier, be responsible for handling the daily work of the State Council. The State Council shall set up a general office, which shall be subject to leadership by the Secretary-General. >>>

**Premier: Li Keqiang**

**Vice premiers: Han Zheng, Sun Chunlan (female), Hu Chunhua and Liu He**

**State councilors: Wei Fenghe, Wang Yong, Wang Yi, Xiao Jie and Zhao Kezhi**

**Secretary-General: Xiao Jie (a concurrently-held position)**

General Office of the State Council the People's Republic of China

Component departments of the State Council."

Ministry of Foreign Affairs of the People's Republic of China  
 National Development and Reform Commission of the People's Republic of China

Ministry of Science and Technology of the People's Republic of China

State Ethnic Affairs Commission of the People's Republic of China

Ministry of State Security of the People's Republic of China

Ministry of Justice of the People's Republic of China

Ministry of Labor and Social Security of the People's Republic of China

Ministry of Ecological Environment of the People's Republic of China

Ministry of Transportation of the People's Republic of China

Ministry of Agriculture and Rural Affairs of the People's Republic of China

Ministry of Culture and Tourism of the People's Republic of China

Ministry of Veterans Affairs of the People's Republic of China

People's Bank of China

Ministry of National Defense of the People's Republic of China

Ministry of Education of the People's Republic of China

Ministry of Industry and Information Technology of the People's Republic of China

Ministry of Public Security of the People's Republic of China

Ministry of Civil Affairs of the People's Republic of China

Ministry of Finance of the People's Republic of China

Ministry of Natural Resources of the People's Republic of China

Ministry of Housing and Urban-Rural Development of the People's Republic of China

Ministry of Water Resources of the People's Republic of China

Ministry of Commerce of the People's Republic of China

National Health Commission of the People's Republic of China

Ministry of Emergency Management of the People's Republic of China

National Audit Office of the People's Republic of China

The Ministry of Education will publicly retain the signage for the State Language Work Commission. The Ministry of Science and Technology will publicly retain the signage for the State Foreign Expert Bureau. The Ministry of Industry and Information Technology will publicly retain the signage for the National Space Administration and the China Atomic Energy Agency. The Ministry of Natural Resources will publicly retain the signage for the State Oceanic Administration. The Ministry of Ecological Environment will publicly retain the signage for the National Nuclear Security Administration.

Ad hoc institutions directly under the State Council

State-owned Asset Supervision and Administration Commission of the State Council

Institutions directly under the State Council

General Administration of Customs of the People's Republic of China

State Administration of Taxation

<http://www.gov.cn/guowuyuan/zuzhi.htm>



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Institutions of the State Council\_Chinese Government Network

State Administration for Market Regulation  
 State Administration of Sport  
 State International Development Cooperation Agency  
 Counselors' Office of the State Council

State Administration of Radio, Film and Television  
 National Bureau of Statistics  
 The National Health and Social Security Bureau  
 Government Offices Administration of the State Council

The State Administration for Market Regulation will publicly retain the signage of the State Certification and Accreditation Administration and the National Standardization Management Committee. The State Press and Publication Administration (National Copyright Administration) will add its signage to the Central Publicity Department and the Central Publicity Department will undertake the relevant duties. The State Administration for Religious Affairs will add its signage to the Central United Front Work Department and the Central United Front Work Department will undertake the relevant responsibilities.

#### Offices under the State Council

Hong Kong and Macao Affairs Office of the State Council

Research Office of the State Council

The Overseas Chinese Affairs Office of the State Council will add its signage to the Central United Front Work Department. The Taiwan Affairs Office of the State Council and the Taiwan Work Office of the Central Committee of the Chinese Communist Party, the National Internet Information Office and the Central Network Security and Information Committee Office are two institutions sharing the same signage and are included in the rank of agencies directly subordinate to the Central Committee of the Chinese Communist Party. The State Council Information Office will add its signage to the Central Publicity Department.

#### Institutions directly subordinate to the State Council

Xinhua News Agency  
 Chinese Academy of Social Sciences  
 State Council Development Research Center  
 China Meteorological Administration  
 China Securities Regulatory Commission

Chinese Academy of Sciences  
 Chinese Academy of Engineering  
 Central Radio and Television Group  
 China Banking and Insurance Regulatory Commission

The National School of Administration and the Party School of the Central Committee of the Chinese Communist Party are one institution with signage for two institutions. There are institutions directly subordinate to the State Council.

#### State bureaus managed by the ministries and commissions of the State Council

State Bureau for Letters and Calls (managed by the General Office of the State Council)

National Food and Material Reserve Bureau (managed by the National Development and Reform Commission of the People's Republic of China)

National Energy Administration (managed by the National Development and Reform Commission of the People's Republic of China)

State Administration for Science, Technology and Industry for National Defense (managed by Ministry of Industry and Information Technology)

State Tobacco Monopoly Administration (managed by the Ministry of Industry and Information Technology)

State Immigration Administration (managed by Ministry of Public Security)

State Forestry and Grassland Bureau (managed by the Ministry of Natural Resources)

State Railway Administration (managed by the Ministry of Transport)

Civil Aviation Administration of China (managed by the Ministry of Transportation)

State Post Bureau (managed by the Ministry of Transportation)

State Administration of Cultural Heritage (managed by the Ministry of Culture and Tourism)

State Administration of Traditional Chinese Medicine (managed by the National Health Commission)

National Coal Mine Safety Supervision Bureau (managed by the Ministry of Emergency Management)

State Administration of Foreign Exchange (managed by People's Bank of China)

State Food and Drug Administration (managed by the State Administration for Market Regulation)

State Intellectual Property Office (managed by the State Administration for Market Regulation)

The State Immigration Administration additionally uses the signage for the Bureau of Exit and Entry Administration. The State Forestry and Grassland Bureau also uses the signage for the State Parks Administration. The National Civil Service Bureau adds its signage to the Central Organization Department and the Central Organization Department undertakes the relevant duties. The National Archives and the Central Archives, the National Administration for the Protection of State Secrets and the Office of Secrets Protection Committee of the Chinese Communist Party Central Committee, the State Encryption Administration and the Office of the Encryption Administration Leading Group of the Chinese Communist Party Central Committee are two institutions sharing the same signage and are included in the rank of agencies directly subordinate to the Central Committee of the Chinese Communist Party.

(Information on the establishment of State bureaus managed by institutions, Ministries and commissions of the State Council, according to Documents Guo Fa [2018] Number 6 and Guo Fa [2018] Number 7)

<http://www.gov.cn/guowuyuan/zuzhi.htm>

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Institutions of the State Council\_Chinese Government Network

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中华人民共和国国务院

中华人民共和国国务院，即中央人民政府，是最高国家权力机关的执行机关，是最高国家行政机关，由总理、副总理、国务委员、各部部长、各委员会主任、审计长、秘书长组成。国务院实行总理负责制。

国务院秘书长在总理的领导下，负责处理国务院的日常工作。国务院设立办公厅，由秘书长领导。 >>>

**总 理** 李克强  
**副 总 理** 韩正 孙春兰（女） 胡春华 刘鹤  
**国务委员** 魏凤和 王勇 王毅 肖捷 赵克志  
**秘 书 长** 肖捷（兼）

中华人民共和国国务院办公厅

国务院组成部门

- |                   |                  |
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| 中华人民共和国科学技术部      | 中华人民共和国工业和信息化部   |
| 中华人民共和国国家民族事务委员会  | 中华人民共和国公安部       |
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| 中华人民共和国交通运输部      | 中华人民共和国水利部       |
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| 中华人民共和国文化和旅游部     | 中华人民共和国国家卫生健康委员会 |
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国务院国有资产监督管理委员会

国务院直属机构

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- 国家市场监督管理总局

国家广播电视总局
- 国家体育总局

国家统计局
- 国家国际发展合作署

国家医疗保障局
- 国务院参事室

国家机关事务管理局

国家市场监督管理总局对外保留国家认证认可监督管理委员会、标准化委员会牌子。国家新闻出版署（国家版权局）在中央宣传部加挂牌子，由中央宣传部承担相关职责。国家宗教事务局在中央统战部加挂牌子，由中央统战部承担相关职责。

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国务院直属事业单位

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中国科学院
- 中国社会科学院

中国工程院
- 国务院发展研究中心

中央广播电视总台
- 中国气象局

中国银行保险监督管理委员会
- 中国证券监督管理委员会
- 国家行政学院与中央党校，一个机构两块牌子，作为党中央直属事业单位。

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国家国防科技工业局（由工业和信息化部管理）
- 国家烟草专卖局（由工业和信息化部管理）

国家移民管理局（由公安部管理）
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国家铁路局（由交通运输部管理）
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国家邮政局（由交通运输部管理）
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国家中医药管理局（由国家卫生健康委员会管理）
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- 国家药品监督管理局（由国家市场监督管理总局管理）

国家知识产权局（由国家市场监督管理总局管理）

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（国务院机构和部委管理的国家局设置信息，据国发〔2018〕6号和国发〔2018〕7号文件）



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| 全体会议      | 文章   | 政务联播 | 中央有关文件 | 高端访谈     | 政府权责清单 | 数据要闻 | 国歌   |
| 组织机构      | 媒体报道 | 新闻发布 | 双创     | 文津圆桌     | 服务搜索   | 商品价格 | 国徽   |
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# Exhibit 52



July 13, 2018

**Certification**

**Park IP Translations**

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Chinese into English of:  
中央企业负责人经营业绩考核暂行办法 (国资委令第17号)

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Taylor Vereen

Project Manager

Project Number: BBLLP\_1807\_015

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7/10/2018

Interim Measures for Assessing the Operating Performance of Persons in Charge of Enterprises Directly Under the Central Government  
(State-owned Asset Supervision and Administration Commission (Order Number 17))

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Central government gateway website www.gov.cn February 1, 2007 Source: SASAC website

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## State Council State-owned Asset Supervision and Administration Commission Order Number 17

The Interim Measures for Assessing the Operating Performance of Persons in Charge of Enterprises Directly Under the Central Government, which have been deliberated upon and adopted at the 46<sup>th</sup> Director General's working meeting of the State-owned Asset Supervision and Administration Commission of the State Council, are hereby promulgated, and shall be implemented as of January 1, 2007.

Li Rongrong, Director General of the State-owned Asset Supervision and Administration Commission

December 30, 2006

### Interim Measures for Assessing the Operating Performance of Persons in Charge of Enterprises Directly Under the Central Government

(Deliberated upon and adopted at the 8<sup>th</sup> director general's working meeting of the State-owned Asset Supervision and Administration Commission of the State Council on October 21, 2003 and amended at the 46<sup>th</sup> Director General's working meeting of the State-owned Asset Supervision and Administration Commission of the State Council on December 30, 2006)

#### Chapter I General Provisions

**Article 1** According to the Interim Regulations on the Supervision and Administration of State-owned Assets of Enterprises and other relevant laws and regulations, the present Measures are formulated with a view to earnestly performing the capital contributors' duties with regard to State-owned assets of enterprises, maintaining owners' rights and interests, fulfilling the responsibilities for value maintenance and appreciation of State-owned assets, and establishing an effective stimulation and binding mechanism.

**Article 2** Persons in charge of enterprises directly under the central government (hereafter referred to as central enterprises) as assessed in the present Measures shall mean the following persons within State-owned and State-holding enterprises (hereinafter referred to as enterprises) which are determined by the State Council and whose capital contributors' duties are fulfilled by the State-owned Asset Supervision and Administration Commission of the State Council (hereinafter referred to as the SASAC):

(1) General managers (presidents), vice general managers (vice presidents), and chief accountants of solely State-owned enterprises and of solely State-owned companies which have not founded a board of directors;

(2) Chairmen of boards, vice chairmen of boards, directors, general managers (presidents), vice general managers (vice presidents), chief accountants of solely State-owned companies with the board of directors (other than pilot enterprises with boards of directors determined by SASAC); and



7/10/2018

Interim Measures for Assessing the Operating Performance of Persons in Charge of Enterprises Directly Under the Central Government  
(State-owned Asset Supervision and Administration Commission (Order Number 17))

(3) Chairmen of boards, vice chairmen of boards, directors and general managers (presidents) who are representatives of State-owned stock rights of State-controlled companies, as well as vice general managers (vice presidents) and chief accountants managed by the Party Committee of the SASAC.

**Article 3** In order to assess the operating performance of persons in charge of enterprises, an assessment system shall be put into practice, under which the annual assessment is combined with the service term assessment, the consequential assessment is unified with the procedural appraisal, and the assessment result is linked with the rewards and punishments.

**Article 4** The assessment of annual operating performance and the assessment of service term operating performance shall be made by way of the conclusion of the responsibility letter for operating performance by the director general of the SASAC or his authorized representative with the person in charge of the enterprise.

**Article 5** The assessment of operating performance of the person in charge of an enterprise shall follow the following principles:

(1) Assessing, in accordance with law, the operating performance of the person in charge of the enterprise in light of the requirements for value maintenance and appreciation of State-owned assets, maximizing capital gains and sustainable development.

(2) Practicing scientific categorized assessment truthfully, publicly and justly according to such different characters as the industry to which the enterprise belongs, the level of the asset operation, and the principal business, etc.

(3) Establishing an assessment system combining the operating performance of the person in charge of the enterprise with the stimulation and binding mechanism in light of the requirements of unifying liabilities, powers and interests as well as establishing and improving a scientific, rational and retroactive asset operation responsibility system.

(4) In accordance with the requirements of a scientific outlook of development, push enterprises to improve their level of strategic management, independent innovations, resource conservation and environmental protection, and to continuously improve the core competitive capabilities and sustainable development capabilities of enterprises.

## Chapter II Annual Assessment of Operating Performance

**Article 6** As for the annual assessment of operating performance, the term of the examination shall be deemed to be a calendar year.

**Article 7** The responsibility letter for annual operating performance shall address the following contents:

- (1) Names of the units of both parties and their positions;
- (2) Assessment contents and indices;
- (3) Assessment, rewards and punishments;
- (4) Modification, cancellation and termination of the responsibility letter; and
- (5) Other matters which need to be prescribed.

**Article 8** The assessment indices for annual operating performance shall include basic indices and indices by category.

(1) The basic indices shall include the total amount of annual profits and the rate of return on common stockholders' equity.

1. The total amount of annual profits shall mean the total amount of profits in the enterprise's consolidated statement after verification. For calculation of an enterprise's annual profits, the approved current absorption of hidden losses in previous years by the enterprise may be added and the noncurrent gains acquired from the sale of the quality assets for the main business of an enterprise may be deducted.

2. The rate of return on net assets shall mean the ratio of the enterprise's current net profits for assessment to the average net assets in the current period subject to examination, and the formula for calculation is:

Rate of return on net assets = profit/average net assets x 100%

among which the net assets do not include minority stockholders' rights and interests.

(2) The indices by category shall be determined by the SASAC, in light of the industry to which the enterprise belongs and the character thereof, and in comprehensive consideration of the factors reflecting the enterprise's management level and development ability, etc.; while the specific indices shall be determined in the responsibility letter.

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Interim Measures for Assessing the Operating Performance of Persons in Charge of Enterprises Directly Under the Central Government  
(State-owned Asset Supervision and Administration Commission (Order Number 17))

(3) Enterprises shall be encouraged to use economic value added indices for annual operating performance assessments. An enterprise that uses economic value added indices and whose economic value added improves and increases over the previous year shall be given a reward. The specific measures shall be separately formulated by the SASAC.

**Article 9** To determine the basic indices and indices by category of a military industrial enterprise or a particular enterprise mainly undertaking the State's policy-oriented business, the completion of the policy-oriented business may be given prior consideration. The specific indices and their weight shall be determined in the responsibility letter.

**Article 10** To determine the basic indices and indices by category of a scientific research type of enterprise, consideration of circumstances such as technological innovation input and output, etc., shall be highlighted. The specific indices and their weight shall be determined in the responsibility letter.

**Article 11** The responsibility letter for annual operating performance shall be drafted according to the following procedures:

(1) Forecasting the proposed value of the assessment target of annual operation performance. In the fourth quarter of each year, the person in charge of the enterprise shall, in pursuance with the requirements of the SASAC for assessment of annual operating performance as well as the enterprise's development planning and business situation, put forward the proposed value of the assessment target of operating performance to be completed in the next year, and submit such proposed value of the assessment target and necessary explanatory materials to the SASAC. The proposed value of the assessment target shall, as a general principle, not be lower than the average of the actually accomplished value of the assessment indices for the previous three years.

(2) Verifying the assessment target value of annual operating performance. The SASAC shall, in accordance with the principle of "the same measurements for the same industry" and in light of the macroeconomic situation and the enterprise's operating environment, verify the proposed value of the assessment target of the annual operating performance of the person in charge of the enterprise, and determine the value of the assessment target and other relevant contents after communicating with the enterprise. Where the target value of the total annual profit of an enterprise is lower than the average value of the previous year's target value in the actual achieved value, in principle, the final examination results shall not enter level A (other than an enterprise that is in a cyclic industry's downward stage but that is still in a leading position as compared to other enterprises in the same industry).

(3) The Director General of the SASAC or his authorized representative shall draft a responsibility letter for annual operating performance with the person in charge of the enterprise.

**Article 12** The SASAC shall conduct proactive supervision over the implementation of the responsibility letter for annual operating performance.

(1) After a responsibility letter for annual operating performance is drafted, the person in charge of the enterprise shall report the implementation of the responsibility letter to the SASAC every six months, and the SASAC shall proactively follow up on the implementation of the responsibility letter.

(2) A system for reporting such important information as major work safety accidents, quality accidents, major economic losses, major investments, major financing and asset reorganization, etc. shall be established. When an enterprise encounters any of the above-mentioned circumstances, the person in charge of the enterprise shall report to the SASAC at once.

**Article 13** The completion of a responsibility letter for annual operating performance shall be verified according to the following procedures:

(1) By the end of April each year, the person in charge of the enterprise shall, in light of the enterprise's audited data of final accounts, summarize and analyze the completion of the assessment target of the operating performance in the previous year and submit an annual summary and analysis report to the SASAC, while concurrently submitting copies to the board of supervisors of key State-owned large enterprises stationed at such an enterprise.

(2) The SASAC shall, on the basis of the enterprise's audited and reviewed report on final accounts and the examined statistical data, in combination with the annual summary and analysis report of the person in charge of the enterprise, and by listening to the annual assessment opinions of the board of supervisors of the enterprise, assess the completion of the assessment target of annual operating performance of the person in charge of the enterprise (see Attachment 1 for specific measures), and form opinions regarding the assessment of annual operating performance of the person in charge of the enterprise and opinions on rewards or punishments.

(3) The SASAC shall provide feedback regarding the finally confirmed opinions regarding the assessment of annual operating performance of the person in charge of the enterprise as well as opinions regarding rewards or punishments to the person in charge of each enterprise and to the foresaid enterprise. The person in charge of the enterprise may, if he has any disagreement with the opinions regarding the assessment or the opinions regarding rewards or punishments, report it to the SASAC.

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## Chapter III Assessment of Service-term Operating Performance

**Article 14** In a responsibility letter for service-term operating performance, the examination period shall be considered to be every three years. If any adjustment is needed due to a particular reason, it shall be decided by the SASAC.

**Article 15** The responsibility letter for service-term operating performance shall include the following contents:

- (1) Names of the units of both parties and their positions;
- (2) Assessment contents and their indices;
- (3) Assessment, rewards and punishments;
- (4) Modification, cancellation and termination of the responsibility letter; and
- (5) Other matters to be prescribed.

**Article 16** The assessment indices for service-term operating performance shall include basic and indices by category.

(1) The basic indices shall include the ratio of value maintenance and appreciation of State-owned assets and the average increment ratio for the income from main operation during the previous three years.

1. The ratio of value maintenance and appreciation of State-owned assets shall refer to the ratio of the enterprise's assessed term-end owners' equity (for an enterprise that implements new accounting principles, owner equity shall not include minority shareholder equity. The same below) compared to owners' equity at the beginning of the assessed period after deduction of objective elements from the assessed initial owners' equity (to be verified by the SASAC), of which the calculation formula is: The product of the ratio of value maintenance and appreciation of State-owned assets in each year of the service-term. The result of the annual value maintenance and appreciation of State-owned assets of an enterprise shall be subject to the result verified by the SASAC.

2. The average growth rate of main business income in a three-year period refers to the average growth rate of main business income of an enterprise in three consecutive years.

$$\text{Average growth rate of main business income in a three-year period} = \left( \sqrt[3]{\frac{\text{Main business income in the current year at the end of the examination period}}{\text{Main business income in the previous year of the examination period}}} - 1 \right) \times 100\%$$

(2) The indices by category shall be determined by the SASAC, while specifically targeting the "weakness" in enterprise management, and in light of the industry to which the enterprise belongs and the character of the enterprise and in comprehensive consideration of the factors reflecting the enterprise's sustainable development capacity and core competence, etc. The specific indices shall be determined in the responsibility letter.

**Article 17** For determining the basic indices and indices by category of a military industrial enterprise or a particular enterprise mainly undertaking the State's policy-oriented business, etc., the completion of the policy-oriented business may be given prior consideration, while the specific indices and their weight may be determined in the responsibility letter.

**Article 18** The responsibility letter for service-term operating performance shall be drafted in accordance with the following procedures:

(1) Forecasting the proposed value of the assessment target of service-term operating performance. At the beginning of the term of assessment, the person in charge of the enterprise shall, in light of the requirements of the SASAC regarding assessment of service-term operating performance, the enterprise's development planning and its operating status, put forward the proposed value of the assessment target of service-term operating performance and submit the proposed value of the assessment target and necessary explanatory materials to the SASAC. The proposed value of the assessment target shall, as a general rule, not be lower than the actually complemented value of the assessment indices in the previous service term.

(2) Verifying the value of the assessment target of service-term operating performance. The SASAC shall, in accordance with the principle of "the same measurements for the same industry" and in light of the macro-economic situation and the enterprise's operating environment, verify the proposed value of the assessment target of the service-term operating performance of the person in charge of the enterprise, and determine the value of the assessment target and other relevant contents after communicating with the enterprise.

(3) The Director General of the SASAC or his authorized representative shall conclude a responsibility letter for service-term operating performance with the person in charge of the enterprise.

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**Article 19** The SASAC shall conduct annual follow-up inspections on the performance of the responsibility letter for service-term operating performance and conduct proactive supervision thereover.

**Article 20** The completion of a responsibility letter for service-term operating performance shall be verified according to the following procedures:

(1) At the end of the assessment term, the person in charge of the enterprise shall summarize and analyze the completion of assessment target of service-term operating performance and submit the summary and analysis report to the SASAC. The format and main contents of the summary and analysis report on the service-term operating performance of the person in charge of the enterprise shall be separately formulated by the SASAC.

(2) The SASAC shall, on the basis of the enterprise's audited and reviewed report on final accounts and the examined statistical data within the service term, in light of the summary and analysis report on the service-term operating performance of the person in charge of the enterprise, and by listening to the service-term appraisal opinions of the board of supervisors of the enterprise, comprehensively assess the completion of the assessment target of service-term operating performance of the person in charge of the enterprise (see Attachment 2 for specific measures), and form the opinions regarding the assessment of service-term operating performance of the person in charge of the enterprise, and opinions regarding rewards or punishments.

(3) The SASAC shall provide feedback on the finally confirmed opinions regarding the assessment of service-term operating performance of the person in charge of the enterprise as well as opinions on rewards or punishments to the person in charge of each enterprise and to the aforementioned enterprise. The person in charge of the enterprise may, if he has any disagreement with the opinions on the assessment or the opinions on awards and punishments, report it to the SASAC.

#### Chapter IV Rewards and Punishments

**Article 21** Based on the scores of the operating performance assessment of the persons in charge of enterprises, the final results of assessment of annual operating performance and of assessment of service-term operating performance shall be divided into five grades, namely, Grade A, Grade B, Grade C, Grade D and Grade E, and the accomplished assessment target value shall be the upgrade point of Grade C.

**Article 22** The person in charge of an enterprise shall be rewarded, punished, appointed or removed from his post by the SASAC in light of the results of the assessment of his annual performance.

**Article 23** Rewards for the person in charge of an enterprise shall be divided into annual performance salary rewards and service-term, long-term, and medium-term incentives.

**Article 24** The annual remuneration to a person in charge of an enterprise shall be classified into two parts, namely the base salary and the performance-based salary, and the performance-based salary shall be connected with the annual assessment result. Performance-based salary = base salary × performance-based salary multiplier. The specific formula of calculation shall be as follows:

Where the assessment result is Grade E, the performance-based salary shall be 0;

Where the assessment result is Grade D, the performance-based salary shall be determined by the following formula: "base salary × (assessment score - starting-point score of Grade D)/(starting-point score of Grade C - starting-point score of Grade D)", and shall be between 0 and 1 time of his base salary;

Where the assessment result is Grade C, the performance-based salary shall be determined by the following formula: "base salary × [1 + 0.5 × (assessment score - starting-point score of Grade C)/(starting-point score of Grade B - starting-point score of Grade C)]", and shall be between 1 time and 1.5 times of his base salary;

Where the assessment result is Grade B, the performance-based salary shall be determined by the following formula: "base salary × [1.5 + 0.5 × (assessment score - starting-point score of Grade B)/(starting-point score of Grade A - starting-point score of Grade B)]", and shall be between 1.5 times and 2 times of his base salary;

Where the assessment result is Grade A, the performance-based salary shall be determined by the following formula: "base salary × [2 + (assessment score - starting-point score of Grade A)/(upper-limit score of Grade A - starting-point score of Grade A)]", and shall be between 2 times and 3 times of his base salary.

However, in the event that the total profits of an enterprise are lower than in the previous year, regardless of what grade level the result of the examination is in, the number of times of the performance-based salary shall be lower than in the previous year.

**Article 25** Where an assessed person holds the post of legal representative of an enterprise, the distribution coefficient shall be 1. The coefficients of other assessed persons shall be determined by the enterprise based on the liabilities and contributions of the person in charge of the enterprise.

**Article 26** 60% of the performance-based salary shall be distributed during the current period after the end of the annual assessment, while the remaining 40% shall be distributed in the year following the consecutive service or departure in light of the service-term assessment results and other factors.

**Article 27** The person in charge of an enterprise shall be rewarded, punished, appointed or removed from his post in light of the assessment results on his operating performance during his service term.

(1) As for a person in charge of an enterprise whose operating assessment result during his service term is in Grade A, Grade B or Grade C, he shall, in addition to obtaining all delayed



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performance-based annual salaries on time, be offered corresponding medium- and long-term incentives. The specific measures shall be separately formulated by the SASAC.

(2) As for a person in charge of an enterprise whose operating assessment result during his service term is in Grade D or Grade E, in addition to a deduction of his delayed performance-based annual salaries in light of the assessment score, and he may be interviewed and reprimanded, be adjusted to another work post, demoted in his employment or removed (discharged), etc., in light of the specific circumstances.

The formula for the specifically deducted performance-based annual salaries shall be:

The deducted delayed performance-based annual salaries = the delayed performance-based annual salary accumulated within his service term  $\times$  (starting-point score of Grade C - actual scores)/starting-point score of Grade C.

**Article 28** The SASAC shall set up special contribution rewards for the persons in charge of enterprises who have made outstanding achievements in terms of independent innovations (including independent intellectual property rights), resource conservation, eliminating losses and increasing profits and management of innovations, etc. The specific measures for special contribution rewards and for medium- and long-term incentives shall be separately formulated by the SASAC.

**Article 29** A system of operating performance interviews with persons in charge of enterprises shall be implemented. For an enterprise whose annual assessment result is Grade D or Grade E, or which experienced circumstances such as a major safe production liability accident downgrade, operated its business in serious violation of the relevant regulations or had major business hazards, etc., the SASAC performance assessment leadership group shall conduct an interview with the principal person in charge of such an enterprise to assist the enterprise in analyzing issues and improving its work.

**Article 30** Where an enterprise violates the Accounting Law of the People's Republic of China, the Accounting Standards for Business Enterprises or other relevant laws, regulations or rules by making false reports or making reports with its financial conditions concealed, the SASAC shall, in light of the specific circumstances, decide to deduct the performance-based annual salaries, delayed performance-based annual salaries and medium-term and long-term incentives of the legal representative or relevant person in charge of the enterprise; if the circumstance is serious, disciplinary sanctions shall be imposed; in case of any suspected criminal law violations, the case shall be legally transferred to the judicial organs for an investigation of criminal liabilities.

**Article 31** Where the legal representative or relevant person in charge of an enterprise violates any law, regulation or rule of the State, which thus leads to any major wrongful decision, any major accident concerning safety or quality liabilities, any accident of heavy pollution to the environment or any major incident in violation of discipline, and causes major ill effects to the enterprise or loss of State-owned assets, the SASAC shall, in light of the specific circumstances, decide to deduct his performance-based annual salaries, delayed performance-based annual salaries and medium-term and long-term incentives. If the circumstance is serious, disciplinary sanctions shall be imposed. In case of any suspected criminal law violations, the case shall be legally transferred to the judicial organs for an investigation of criminal liabilities.

## Chapter V Supplementary Provisions

**Article 32** Where changes occur within an enterprise during an assessment period, such as assets and capital verification, restructuring and reorganization and changes in principal persons in charge, etc., the SASAC may modify the relevant contents in the responsibility letter for operating performance in light of the specific situations.

**Article 33** The secretaries and vice secretaries of Party Committees (Party teams), members of the standing committees (Party teams), secretaries of discipline inspection commissions (leaders of discipline inspection teams) of solely State-owned enterprises, solely State-owned companies and State-controlled companies shall be assessed, awarded and punished in accordance with the present Measures.

**Article 34** Among enterprises such as State-controlled enterprises, merged bankrupt enterprises, legal entities of basic construction projects, etc., the persons in charge of the enterprises managed by the Party Committee of the SASAC shall be assessed by referring to the present Measures. The specific items in the assessment of operating performance shall be determined in the responsibility letter for operating performance.

**Article 35** An enterprise shall, in light of the requirements on establishing a modern enterprise system and the provisions in the Company Law of the People's Republic of China, establish a regular corporate governance structure as soon as possible. After a regular corporate governance structure is established and improved, the objectives of operating performance assessment of the enterprise as mentioned in the present Measures shall be adjusted according to the Company Law of the People's Republic of China and other relevant laws and regulations.

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**Article 36** For any enterprise that has been listed as a wholly-owned company of the SASAC with a pilot board of directors whose number of outside directors in place exceeds two-thirds of the entire board, the SASAC shall authorize the board of directors of such an enterprise to assess the operating performance of managers of such an enterprise. The SASAC shall provide guidance and supervision of the assessment by the board of directors of the work of the managers of the enterprise. The specific guidance and supervision measures shall be separately formulated by the SASAC.

For any enterprise that has been listed as a wholly-owned company of the SASAC with a pilot board of directors whose number of outside directors in place does not exceed two-thirds of the entire board, an assessment of the operating performance of managers of such an enterprise shall be conducted by the SASAC in accordance with these Measures.

**Article 37** The SASAC shall assess the boards of directors and directors of wholly-owned companies of the SASAC that are enterprises with a pilot board of directors. The specific assessment measures shall be separately formulated by the SASAC.

**Article 38** The operating performance of the persons in charge of the enterprises invested in by the people's government of each province, autonomous region, or municipality directly under the central government, or the people's government at the level of district municipality or autonomous prefecture may be assessed by referring to the present Measures.

**Article 39** The power to interpret the present Measures shall remain with the SASAC.

**Article 40** The present Measures shall be implemented as of July 1, 2007.

Attachment 1:

Trial scoring measures for annual operating performance assessments

#### 1. Comprehensive scoring of annual operating performance assessments

Comprehensive scoring of annual operating performance assessment = total annual profit index score x the coefficient of degree of operating difficulty + net asset return index score x the coefficient of degree of operating difficulty + index by category score x the coefficient of degree of operating difficulty

In the event that, a certain index has not reached the basic scoring in the operating performance assessment index for the previous year, then such an index shall not be multiplied by the coefficient of degree of operating difficulty.

#### 2. Scoring of various indices in annual operating performance assessments

The basic score of the total annual profit index is 30 points. When the person in charge of the enterprise reaches the target value, a basic score of 30 points is received. Where the target value is exceeded, for each 3% exceeded, add 1 point; a maximum of 6 points can be added. Where the target value is not reached, for each 3% short of the value, deduct 1 point; a maximum of 6 points can be deducted.

The basic score of the net asset return index is 40 points. When the person in charge of the enterprise reaches the target value, a basic score of 40 points is received. Where the target value is exceeded, for each 0.4% exceeded (in the event that the target value determined by the enterprise is higher than the best historical level or the target value is highest in the industry, then for each 0.3% exceeded), add 1 point; a maximum of 8 points can be added. Where the target value is not reached, for each 0.4% short of the value (in the event that the target value determined by the enterprise is higher than the best historical level or the target value is highest in the industry, then for each 0.5% short of the value), deduct 1 point; a maximum of 8 points can be deducted.

In the event that only one index is set for the indices by category, the basic score for such an index shall be 30 points; in the event that two indices are set, the basic score for each index shall be 15 points. The upper limit and lower limit for point additions and deductions for an index by category shall be 20% of the basic score of such an index.

#### 3. Coefficient of degree of operating difficulty

The coefficient of the degree of operating difficulty is subject to weighted calculation based on factors such as the net assets of the enterprise, total assets, operating (sales) income, total profits, average number of employees and the percentage of terminated and retired personnel in the number of employees, etc. and is determined by category.

#### 4. Assessment grades

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Based on the comprehensive scores of the annual operating performance assessments of persons in charge of enterprises, the assessment results are divided into five grades: A, B, C, D and E.

## Attachment 2:

## Trial scoring measures for service term operating performance assessments

## 1. Comprehensive scoring of service term operating performance assessments

Comprehensive scoring of service term operating performance assessments = State-owned asset value maintenance and appreciation index score x the coefficient of degree of operating difficulty x average growth rate for the income from primary operations during three years x the coefficient of degree of operating difficulty + annual operating performance assessment result index score during the three years of the service term + index score by category x the coefficient of degree of operating difficulty.

In the event that a certain index has not reached the basic score in the operating performance assessment index during the above service term, then such an index will not be multiplied by the coefficient of degree of operating difficulty.

## 2. Scoring for various indices in service term operating performance assessments

The basic score of State-owned asset value maintenance and appreciation index is 40 points. When the person in charge of an enterprise reaches the target value, a basic score of 40 points is received. For each 0.4% the target value is exceeded (in the event that the target value determined by the enterprise is higher than the best historical level or the target value is highest in the industry, then for each 0.3% exceeded), add 1 point; a maximum of 8 points can be added. Where the score is lower than the target value but is greater than 100%, for each 0.4% target short of the value (in the event that the target value determined by the enterprise is higher than the best historical level or the target value is highest in the industry, then for each 0.5% short of the value), 0.5 points are deducted; a maximum of 4 points can be deducted. When it is lower than 100%, for each 0.4% short of the target value, deduct 1 point; a maximum of 8 points can be deducted.

The basic score for growth rate for the income from primary operations during the three years is 20 points. When the person in charge of an enterprise reaches the target value, a basic score of 20 points is received; when the target value is exceeded, for each 1% the target value is exceeded, add 1 point; a maximum of 4 points can be added. Where the score is lower than the target value, for each 1% target short of the value, 1 point is deducted; a maximum of 4 points can be deducted.

The basic score for the annual operating performance assessment result index during a three-year service term is 20 points. Each time the person in charge of an enterprise achieves a Grade A in his annual operating performance comprehensive assessment result during the three years, he receives 8 points; each time he achieves a Grade B, he receives 7.335 points; each time he achieves a Grade C, he receives 6.667 points; each time he achieves a Grade D or below, he receives 6 points.

The index by category is 20 points. The upper limit and lower limit for point additions and deductions in an index by category will be 20% of the basic score of such an index.

## 3. Coefficient of degree of operating difficulty

The coefficient of degree of operating difficulty is subject to weighted calculation based on factors such as the net assets of the enterprise, total assets, operating (sales) income, total profits, average number of employees and the percentage of severed and retired personnel in the number of employees, etc. and is determined by category.

## 4. Assessment grades

Based on the comprehensive scores of the annual operating performance assessments of persons in charge of enterprises, the assessment results are divided into five grades: A, B, C, D and E.

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## 国务院国有资产监督管理委员会令

第 17 号

《中央企业负责人经营业绩考核暂行办法》已由国务院国有资产监督管理委员会第46次主任办公会议修订通过, 现将修订后的《中央企业负责人经营业绩考核暂行办法》公布, 自2007年1月1日起施行。

主 任 李荣融

二〇〇六年十二月三十日

## 中央企业负责人经营业绩考核暂行办法

(2003年10月21日国务院国有资产监督管理委员会第8次主任办公会议审议通过  
2006年12月30日国务院国有资产监督管理委员会第46次主任办公会议修订)

### 第一章 总 则

**第一条** 为了切实履行企业国有资产出资人职责, 维护所有者权益, 落实国有资产保值增值责任, 建立有效的激励和约束机制, 根据《企业国有资产监督管理暂行条例》等有关法律法规, 制定本办法。

**第二条** 本办法考核的中央企业负责人是指国务院确定的由国务院国有资产监督管理委员会(以下简称国资委)履行出资人职责的国有及国有控股企业(以下简称企业)的下列人员:

- (一) 国有独资企业和未设董事会的国有独资公司的总经理(总裁)、副总经理(副总裁)、总会计师;
- (二) 设董事会的国有独资公司(国资委确定的董事会试点企业除外)的董事长、

副董事长、董事，总经理（总裁）、副总经理（副总裁）、总会计师；

（三）国有控股公司国有股权代表出任的董事长、副董事长、董事，总经理（总裁），列入国资委党委管理的副总经理（副总裁）、总会计师。

**第三条** 企业负责人的经营业绩，实行年度考核与任期考核相结合、结果考核与过程评价相统一、考核结果与奖惩相挂钩的考核制度。

**第四条** 年度经营业绩考核和任期经营业绩考核采取由国资委主任或者其授权代表与企业负责人签订经营业绩责任书的方式进行。

**第五条** 企业负责人经营业绩考核工作应当遵循以下原则：

（一）按照国有资产保值增值以及资本收益最大化和可持续发展的要求，依法考核企业负责人经营业绩。

（二）按照企业所处的不同行业、资产经营的不同水平和主营业务等不同特点，实事求是，公开公正，实行科学的分类考核。

（三）按照权责利相统一的要求，建立企业负责人经营业绩同激励约束机制相结合的考核制度，即业绩上、薪酬上，业绩下、薪酬下，并作为职务任免的重要依据。建立健全科学合理、可追溯的资产经营责任制。

（四）按照科学发展观的要求，推动企业提高战略管理、自主创新、资源节约和环境保护水平，不断增强企业核心竞争能力和可持续发展能力。

## 第二章 年度经营业绩考核

**第六条** 年度经营业绩考核以公历年为考核期。

**第七条** 年度经营业绩责任书包括下列内容：

- （一）双方的单位名称、职务和姓名；
- （二）考核内容及指标；
- （三）考核与奖惩；
- （四）责任书的变更、解除和终止；
- （五）其他需要规定的事项。

**第八条** 年度经营业绩考核指标包括基本指标与分类指标。

（一）基本指标包括年度利润总额和净资产收益率指标。

1. 年度利润总额是指经核定后的企业合并报表利润总额。企业年度利润计算可加上经核准的当期企业消化以前年度潜亏，并扣除通过变卖企业主业优质资产等取得的非经常性收益。

2. 净资产收益率是指企业考核当期净利润同平均净资产的比率，计算公式为：

净资产收益率=净利润/平均净资产×100%

其中：净资产中不含少数股东权益，净利润中不含少数股东损益。

（二）分类指标由国资委根据企业所处行业特点，综合考虑反映企业经营管理水平、技术创新投入及风险控制能力等因素确定，具体指标在责任书中确定。

(三) 鼓励企业使用经济增加值指标进行年度经营业绩考核。凡企业使用经济增加值指标且经济增加值比上一年有改善和提高的, 给予奖励。具体办法由国资委另行制订。

**第九条** 确定军工企业和主要承担国家政策性业务等特殊企业的基本指标与分类指标, 可优先考虑政策性业务完成情况, 具体指标及其权重在责任书中确定。

**第十条** 确定科研类企业的基本指标与分类指标, 突出考虑技术创新投入和产出等情况, 具体指标及其权重在责任书中确定。

**第十一条** 年度经营业绩责任书按下列程序签订:

(一) 预报年度经营业绩考核目标建议值。每年第四季度, 企业负责人按照国资委年度经营业绩考核要求和三年滚动规划及经营状况, 对照同行业国际国内先进水平, 提出下一年度拟完成的经营业绩考核目标建议值, 并将考核目标建议值和必要的说明材料报国资委。考核目标建议值原则上不低于前三年考核指标实际完成值的平均值。

(二) 核定年度经营业绩考核目标值。国资委根据“同一行业, 同一尺度”原则, 结合宏观经济形势、企业所处行业运行态势、企业实际发展状况等, 对企业负责人的年度经营业绩考核目标建议值进行审核, 并就考核目标值及有关内容同企业沟通后加以确定。凡企业年度利润总额目标值低于上年目标值与实际完成值的平均值的, 最终考核结果原则上不得进入A级(处于行业周期性下降阶段但与同行业其他企业相比仍处于领先水平的企业除外)。

(三) 由国资委主任或者其授权代表同企业负责人签订年度经营业绩责任书。

**第十二条** 国资委对年度经营业绩责任书执行情况实施动态监控。

(一) 年度经营业绩责任书签订后, 企业负责人每半年必须将责任书执行情况报送国资委, 同时抄送派驻本企业的国有重点大型企业监事会。国资委对责任书的执行情况进行动态跟踪。

(二) 建立重大安全生产事故、环境污染事故和质量事故, 重大经济损失, 重大法律纠纷案件, 重大投融资和资产重组等重要情况的报告制度。企业发生上述情况时, 企业负责人应当立即向国资委报告。

**第十三条** 年度经营业绩责任书完成情况按照下列程序进行考核:

(一) 每年4月底之前, 企业负责人依据经审计的企业财务决算数据, 对上年度经营业绩考核目标的完成情况进行总结分析, 并将年度总结分析报告报送国资委, 同时抄送派驻本企业的国有重点大型企业监事会。

(二) 国资委依据经审计并经审核的企业财务决算报告和经审查的统计数据, 结合企业负责人年度总结分析报告并听取监事会对企业负责人的年度评价意见, 对企业负责人年度经营业绩考核目标的完成情况进行考核(具体办法见附件1), 形成企业负责人年度经营业绩考核与奖惩意见。

(三) 国资委将最终确认的企业负责人年度经营业绩考核与奖惩意见反馈各企业负责人及其所在企业。企业负责人对考核与奖惩意见有异议的, 可及时向国资委反映。

## 第三章 任期经营业绩考核

**第十四条** 任期经营业绩考核以三年为考核期。由于特殊原因需要调整的，由国资委决定。

**第十五条** 任期经营业绩责任书包括下列内容：

- （一）双方的单位名称、职务和姓名；
- （二）考核内容及指标；
- （三）考核与奖惩；
- （四）责任书的变更、解除和终止；
- （五）其他需要规定的事项。

**第十六条** 任期经营业绩考核指标包括基本指标和分类指标。

（一）基本指标包括国有资产保值增值率和三年主营业务收入平均增长率。

1. 国有资产保值增值率是指企业考核期末扣除客观因素（由国资委核定）后的所有者权益（对实施新会计准则的企业，所有者权益中不含少数股东权益，下同）同考核期初所有者权益的比率。计算方法为：任期内各年度国有资产保值增值率的乘积。企业年度国有资产保值增值结果以国资委确认的结果为准。

2. 三年主营业务收入平均增长率是指企业主营业务连续三年的平均增长情况。计算公式为：

$$\text{三年主营业务收入平均增长率} = \left( \sqrt[3]{\frac{\text{考核期末当年主营业务收入}}{\text{考核期前一年主营业务收入}}} - 1 \right) \times 100\%$$

（二）分类指标由国资委根据企业所处行业特点，针对企业管理“短板”，综合考虑反映企业技术创新能力、资源节约和环境保护水平、可持续发展能力及核心竞争力等因素确定，具体指标在责任书中确定。

**第十七条** 确定军工企业和主要承担国家政策性业务等特殊企业的基本指标与分类指标，可优先考虑政策性业务完成情况，具体指标及其权重在责任书中确定。

**第十八条** 任期经营业绩责任书按下列程序签订：

（一）预报任期经营业绩考核目标建议值。考核期初，企业负责人按照国资委任期经营业绩考核要求和三年滚动规划及经营状况，对照同行业国际国内先进水平，提出任期经营业绩考核目标建议值，并将考核目标建议值和必要的说明材料报国资委。考核目标建议值原则上不低于前一任期考核指标目标值和实际完成值的平均值。

（二）核定任期经营业绩考核目标值。国资委根据“同一行业，同一尺度”原则，结合宏观经济形势、企业所处行业运行态势及企业实际发展状况等，对企业负责人的任期经营业绩考核目标建议值进行审核，并就考核目标值及有关内容同企业沟通后加以确定。

（三）由国资委主任或其授权代表同企业负责人签订任期经营业绩责任书。



**第十九条** 国资委对任期经营业绩责任书执行情况实施年度跟踪和动态监控。

**第二十条** 任期经营业绩责任书完成情况按照下列程序进行考核：

（一）考核期末，企业负责人对任期经营业绩考核目标的完成情况进行总结分析，并将总结分析报告报送国资委，同时抄送派驻本企业的国有重点大型企业监事会。

（二）国资委依据任期内经审计并经审核的企业财务决算报告和经审查的统计数据，结合企业负责人任期经营业绩总结分析报告并听取监事会对企业负责人的任期评价意见，对企业负责人任期经营业绩考核目标的完成情况进行综合考核（具体办法见附件2），形成企业负责人任期经营业绩考核与奖惩意见。

（三）国资委将最终确认的企业负责人任期经营业绩考核与奖惩意见反馈各企业负责人及其所在企业。企业负责人对考核与奖惩意见有异议的，可及时向国资委反映。

#### 第四章 奖 惩

**第二十一条** 根据企业负责人经营业绩考核得分，年度经营业绩考核和任期经营业绩考核最终结果分为A、B、C、D、E五个级别，完成全部考核目标值为C级进级点。

**第二十二条** 国资委依据年度经营业绩考核结果和任期经营业绩考核结果对企业负责人实施奖惩与任免。

**第二十三条** 对企业负责人的奖励分为年度绩效薪金奖励和任期中长期激励。

**第二十四条** 企业负责人年度薪酬分为基薪和绩效薪金两个部分。绩效薪金与年度考核结果挂钩。绩效薪金=基薪×绩效薪金倍数。具体计算公式为：

当考核结果为E级时，绩效薪金为0；

当考核结果为D级时，绩效薪金按“基薪×（考核分数-D级起点分数）/（C级起点分数-D级起点分数）”确定，绩效薪金在0到1倍基薪之间；

当考核结果为C级时，绩效薪金按“基薪×[1+0.5×（考核分数-C级起点分数）/（B级起点分数-C级起点分数）]”确定，绩效薪金在1倍基薪到1.5倍基薪之间；

当考核结果为B级时，绩效薪金按“基薪×[1.5+0.5×（考核分数-B级起点分数）/（A级起点分数-B级起点分数）]”确定，绩效薪金在1.5倍基薪到2倍基薪之间；

当考核结果为A级时，绩效薪金按“基薪×[2+（考核分数-A级起点分数）/（A级封顶分数-A级起点分数）]”确定，绩效薪金在2倍基薪到3倍基薪之间。

但对于利润总额低于上一年的企业，无论其考核结果处于哪个级别，其绩效薪金倍数应当低于上一年。

**第二十五条** 被考核人担任企业法定代表人的，其分配系数为1，其余被考核人的系数在严格考核的基础上，根据企业各负责人的责任和贡献，由企业确定。

**第二十六条** 绩效薪金的60%在年度考核结束后当期兑现；其余40%根据任期考核结果等因素延期到连任或离任的下一年兑现。

**第二十七条** 依据任期经营业绩考核结果，对企业负责人实行奖惩与任免。

（一）对于任期经营业绩考核结果为A级、B级和C级的企业负责人，按期兑现全部延

期绩效薪金。根据考核结果和中长期激励条件给予相应的中长期激励。具体办法由国资委另行制订。

(二) 对于任期经营业绩考核结果为D级和E级的企业负责人, 除根据考核分数扣减延期绩效薪金外, 将根据具体情况, 对有关责任人进行谈话诫勉、岗位调整、降职使用或免职(解聘)等。

具体扣减绩效薪金的公式为:

扣减延期绩效薪金=任期内积累的延期绩效薪金×(C级起点分数-实得分数)/C级起点分数。

**第二十八条** 对在自主创新(包括自主知识产权)、资源节约、扭亏增效、管理创新等方面取得突出成绩, 做出重大贡献的企业负责人, 国资委设立单项特别奖。单项特别奖的具体办法由国资委另行制订。

**第二十九条** 实行企业负责人经营业绩考核谈话制度。对于年度考核结果为D级与E级、重大安全生产责任事故降级、严重违规经营和存在重大经营风险等情形的企业, 经国资委主任办公会议批准, 由国资委业绩考核领导小组与企业主要负责人进行谈话, 帮助企业分析问题、改进工作。

**第三十条** 企业违反《中华人民共和国会计法》、《企业会计准则》等有关法律法规规章, 虚报、瞒报财务状况的, 由国资委根据具体情节决定扣发企业法定代表人及相关负责人的绩效薪金、延期绩效薪金、中长期激励; 情节严重的, 给予纪律处分; 涉嫌犯罪的, 依法移送司法机关处理。

**第三十一条** 企业法定代表人及相关负责人违反国家法律法规和规定, 导致重大决策失误、重大安全与质量责任事故、严重环境污染事故、重大违纪和法律纠纷损失事件, 给企业造成重大不良影响或造成国有资产流失的, 由国资委根据具体情节决定扣发其绩效薪金、延期绩效薪金、中长期激励; 情节严重的, 给予纪律处分; 涉嫌犯罪的, 依法移送司法机关处理。

## 第五章 附 则

**第三十二条** 对于在考核期内企业发生清产核资、改制重组、主要负责人变动等情况的, 国资委可以根据具体情况变更经营业绩责任书的相关内容。

**第三十三条** 国有独资企业、国有独资公司和国有控股公司党委(党组)书记、副书记、常委(党组成员)、纪委书记(纪检组长)的考核及其奖惩依照本办法执行。

**第三十四条** 国有参股企业以及实施被兼并破产企业、基本建设项目法人单位等企业中, 由国资委党委管理的企业负责人的经营业绩考核, 参照本办法执行。具体经营业绩考核事项在经营业绩责任书中确定。

**第三十五条** 企业应当按照建立现代企业制度的要求和《中华人民共和国公司法》的规定, 抓紧建立规范的公司法人治理结构。规范的公司法人治理结构建立健全后, 本办法规定的企业经营业绩考核对象将按有关法律法规规章进行调整。

**第三十六条** 凡列入国资委国有独资公司董事会试点且外部董事到位人数超过全体董事二分之一的企业，国资委授权企业董事会对企业经理人员的经营业绩进行考核。国资委对董事会考核企业经理人员的工作进行指导和监督。具体指导和监督办法由国资委另行制订。

凡列入国资委国有独资公司董事会试点且外部董事到位人数未超过全体董事二分之一的企业，对企业经理人员的经营业绩考核由国资委依照本办法执行。

**第三十七条** 国资委对国有独资公司董事会试点企业的董事会、董事进行评价。具体评价办法由国资委另行制订。

**第三十八条** 各省、自治区、直辖市人民政府，设区的市、自治州级人民政府对所出资企业负责人的经营业绩考核，可参照本办法执行。

**第三十九条** 本办法由国资委负责解释。

**第四十条** 本办法自2007年1月1日起施行。

附件1:

### 年度经营业绩考核计分试行办法

#### 1. 年度经营业绩考核的综合计分

年度经营业绩考核的综合得分=年度利润总额指标得分×经营难度系数+净资产收益率指标得分×经营难度系数+分类指标得分×经营难度系数

上述年度经营业绩考核指标中，若某项指标未达到基本分，则该项指标不乘以经营难度系数。

#### 2. 年度经营业绩考核各指标计分

年度利润总额指标的基本分为30分。企业负责人完成目标值时，得基本分30分。超过目标值时，每超过3%，加1分，最多加6分。低于目标值时，每低于3%，扣1分，最多扣6分。

净资产收益率指标的基本分为40分。企业负责人完成目标值时，得基本分40分。高于目标值时，每高于0.4个百分点（如果企业确定的目标值高于历史最好水平或者目标值为行业内最高的，则每高于0.3个百分点），加1分，最多加8分。低于目标值时，每低于0.4个百分点（如果企业确定的目标值高于历史最好水平或者目标值为行业内最高的，则每低于0.5个百分点），扣1分，最多扣8分。

分类指标只设一项指标的，该指标的基本分为30分；若设两项指标的，则每个指标的基本分为15分。分类指标加分与扣分的上限与下限为该项指标基本分的20%。

#### 3. 经营难度系数

经营难度系数根据企业资产总额、营业（销售）收入、利润总额、净资产收益率、职工平均人数、离退休人员占职工人数的比重等因素加权计算，分类确定。

#### 4. 考核结果分级

根据企业负责人年度经营业绩考核的综合得分，考核结果分为A、B、C、D、E五个级别。

附件2:

### 任期经营业绩考核计分试行办法

#### 1. 任期经营业绩考核的综合计分

任期经营业绩考核的综合得分=国有资产保值增值率指标得分×经营难度系数+三年主营业务收入平均增长率指标得分×经营难度系数+任期内三年的年度经营业绩考核结果指标得分+分类指标得分×经营难度系数

上述任期经营业绩考核指标中，若某项指标未达到基本分，则该项指标不乘以经营难度系数。

#### 2. 任期经营业绩考核各指标计分

国有资产保值增值率指标的基本分为40分。企业负责人完成目标值时，得基本分40分。每高于目标值0.4个百分点（如果企业确定的目标值高于历史最好水平或者目标值为行业内最高的，则每高于0.3个百分点），加1分，最多加8分。低于目标值但大于100%时，每低于目标值0.4个百分点（如果企业确定的目标值高于历史最好水平或者目标值为行业内最高的，则每低于0.5个百分点），扣0.5分，最多扣4分；低于100%时，每低于目标值0.4个百分点，扣1分，最多扣8分。

三年主营业务收入平均增长率指标基本分为20分。企业负责人完成目标值时，得基本分20分。高于目标值时，每超过1个百分点，加1分，最多加4分。低于目标值时，每低于1个百分点，扣1分，最多扣4分。

任期内三年的年度经营业绩考核结果指标的基本分为20分。企业负责人三年内的年度经营业绩综合考核结果每得一次A级的得8分；每得一次B级的得7.335分；每得一次C级的得6.667分；每得一次D级及以下的得6分。

分类指标20分。分类指标加分与扣分的上限与下限为该项指标基本分的20%。

#### 3. 经营难度系数

经营难度系数根据企业资产总额、营业（销售）收入、利润总额、净资产收益率、职工平均人数、离退休人员占职工人数的比重等因素加权计算，分类确定。

#### 4. 考核结果分级

根据企业负责人任期经营业绩考核的综合得分，考核结果分为A、B、C、D、E五个级别。

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